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STATE of NEW HAMPSHIRE
COÖS COUNTY



ANNUAL REPORT

FOR THE
YEAR ENDING DECEMBER 31

1986

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COOS COUNTY

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COUNTY OFFICERS

1987

COUNTY COMMISSIONERS

Norman S. Brungot - Chairman, Colebrook
A. M. Sue Trottier - Clerk, Berlin
Thomas R. Corrigan, Lancaster

TREASURER

Paul E. Fortier, Milan

REGISTER OF DEEDS

Charlotte LaCasse, Lancaster

JUDGE OF PROBATE

Frederick J. Harrigan, Colebrook

SUPERIOR COURT

Richard P. Dunfey, Chief Justice
Samuel Farrington, Clerk
Stephen Merrill, Attorney General
Pierre J. Morin, County Attorney
John D. Morton, Sheriff

MEDICAL REFEREES

Brian A. Beattie, M.D., Lancaster
William H. Gifford, M.D., Colebrook
J. Roger Wood, M.D., Berlin

SUPERINTENDENT/COORDINATOR

Frederick W. King, Sr., Stewartstown

ADMINISTRATOR, Berlin

Beatrice H. Coulombe, Gorham

ACCOUNTING SUPERVISOR

Suzanne L. Collins, Colebrook

REPRESENTATIVES TO THE GENERAL COURT

- DISTRICT NO. 1: Beaton Marsh, Colebrook
Linwood Purrington, Jr., Dixville
- DISTRICT NO. 2: Frederic A. Foss, Columbia
- DISTRICT NO. 3: Josephine Mayhew, Northumberland
- DISTRICT NO. 4: Lynn C. Horton, Lancaster
- DISTRICT NO. 5: Harold W. Burns, Whitefield
- DISTRICT NO. 6: Thomas M. Brady, Jefferson
- DISTRICT NO. 7: Lawrence J. Guay, Gorham
Otto H. Oleson, Gorham
- DISTRICT NO. 8: Catherine M. Brungot, Berlin
Yvonne Coulombe, Berlin
Dennis J. Kilbride, Berlin
George Lemire, Berlin
Harold D. Nelson, Berlin
Romeo J. Theriault, Berlin

DELEGATION OFFICERS

Harold W. Burns, Chairman
Otto H. Oleson, Vice Chairman
Josephine Mayhew, Clerk

COOS COUNTY DELEGATION MEETING

February 8, 1986

The Coos County Delegation meeting was held on February 8, 1986 at 10:00 A.M. at the Nursing Home in Berlin. The purpose of the meeting was to review the financial statements of the County Commissioners for the year ending December 31, 1985.

Delegation members present were Reps. Brideau, Brungot, Burns, Chappell, Chardon, Coulombe, Horton, Marsh, Mayhew, Ottolini, and Theriault. Others present included Commissioners Corrigan and Trottier, Superintendent King and personnel from county departments.

Chairman Burns opened the meeting with a few remarks regarding replies he had received from government officials concerning the Delegation's resolution of December 14, 1985 on the disposal of high-level nuclear waste within the boundaries of Coos County. In addition, the Delegation received a note of thanks from the family of Norman Brungot, Jr.

The meeting continued with the Delegation considering the Statement of Expenditures led by Chairman Burns reading each line item and reserving time for further discussion of items which required more detailed information.

1. County Auditors: As explained at the meeting of 11/2/85, \$1,040 was required to complete the 1985 auditing costs and a transfer had been approved on that date.
2. Superior Court: Again, the Delegation by resolution had approved a transfer of \$16,735 at its meeting of 11/2/85 to pay the final costs of the assessment due to the State. Mr. King explained that the total assessment of \$65,285 has been recognized as a payable as of 12/31/85 and upon a motion made by Rep. Coulombe, seconded by Rep. Chardon, it was voted unanimously to pay the total to the State at this time.
3. County Attorney: A letter received by Chairman Burns from Pierre Morin requested that an amount of \$462.50 be transferred to 1985 Coos County Budget line item #04110-39 in order to meet the expenses incurred for transcripts of depositions which are chargeable to the County under RSA's. A motion was made by Rep. Horton, seconded by Rep. Chardon, to approve the payment to Attorney Morin of \$462.50. A majority of the members were in favor.

4. Jail/House of Correction: Superintendent King discussed the acute problems of overcrowding and the very few alternatives available to the County at this time. He also mentioned that the County had just been successful in obtaining professional liability insurance for its correctional officers; the prior policy had been cancelled on its expiration date of 12/31/85.

5. Land Management Contract: In reply to a question from Rep. Chardon regarding the county's progress in managing its lands, Superintendent King discussed the projects undertaken during the last three years in marking the land boundaries, select cutting of wood from the woodlands and firewood project; he also explained some of his plans for the future.

The Statement of Revenues was considered and a few items were reviewed in detail:

1. Superior Court Security: The State, under new legislation effective last summer, will pay for the expenses of the Sheriff and his deputies in providing court security. During 1985, this amounted to \$8,300 and it is estimated by the Sheriff that his department should have income of \$25,000 for these services during 1986.

2. Register of Deeds Fees: It was noted again that the towns and city will be reimbursed for fees charged for transfer cards for the period August, 1983 to September, 1985.

3. County Farm: Superintendent King explained that the new federal farm bill will definitely impact on farm revenues in the future and further information on this item will be presented to the Delegation as it becomes available.

4. Miscellaneous Income: This item of revenue of \$14,592 was distributed to the counties from the State Treasurer's office from abandoned bank accounts.

Mr. King informed the members of the Delegation that a surplus of \$375,000 would be available to reduce taxation during 1986. The major items in the budget responsible for this surplus were an excess of revenue over expense in the West Stewartstown Nursing Hospital of approximately \$90,000 and the underexpenditure of budgeted items in the Berlin Nursing Home of some \$100,000. Savings were also realized in Board and Care of Children and Medicaid. It was also explained that the Commissioners had authorized reserving some funds for the sick leave trusts in both West Stewartstown and Berlin as well as establishing one for County employees. Funds were also encumbered for completing the 1985 specials, for reimbursing the towns for

Register of Deeds fees as mentioned previously and for paying any 1985 invoices for welfare which had not been turned in to Mr. Ross before the close of 1985 business.

A motion was made by Rep. Coulombe, seconded by Rep. Brideau, to accept both the Report of Revenue and Report of Expenditures as presented. The vote was unanimous.

A motion was then made by Rep. Marsh, seconded by Rep. Chardon, as follows: "That the Commissioners advise the Delegation at their next regularly scheduled meeting of the feasibility of a 10-year operating plan". The motion was approved.

Superintendent King suggested that due to the problems in the Jail and House of Correction, the improvements being considered for major renovations to the Nursing Hospital and the uncertain future of the farm, a special work session of the Delegation would be in the interest of everyone concerned.

It was the consensus of the members present that the best date for such a meeting would be February 22 at the West Stewartstown Nursing Hospital at 10:00 A.M.

A motion to adjourn the meeting was made by Rep. Chappell, seconded by Rep. Horton. The meeting was adjourned at 11:55 A.M.

Respectfully submitted,

JOSEPHINE MAYHEW - Clerk
Coos County Delegation

COOS COUNTY DELEGATION MEETING
March 22, 1986

The Coos County Delegation met on March 22, 1986, at the West Stewartstown Nursing Hospital for the purpose of considering the 1986 Coos County budget as proposed by the County Commissioners and to take appropriate action.

Members present were Reps. Brideau, Brungot, Burns, Chappell, Foss, Guay, Horton, Lamontagne, Mayhew, Ottolini, Theriault and York. Also present were Commissioners Brungot and Trottier, county administrative staff and the public.

The meeting was called to order at 10:00 A.M. by Chairman Burns. Superintendent King made a few opening remarks on the budget proposed for 1986 and its development during the past six months. All present were informed that renovations to the Nursing Hospital had begun and were invited to tour the facility during a break or after the meeting.

Chairman Burns explained the manner in which the Delegation would be considering the action to be taken on the budget line item by line item. It was agreed that Social Service agencies would receive consideration first (items 32-37) and the question of what pay raise to grant employees would be decided immediately afterward in order to make recalculations in line items affected by a change.

Item 32: No action necessary.

Item 33: Rep. Horton moved to accept \$10,000 to fund the RSVP project, seconded by Rep. Lamontagne. Pamela Dorland spoke of her program, the additional demands for volunteers due to paid positions in some federally funded projects being cut due to Gramm-Rudman legislation. The vote to approve was 12 in favor, none opposed.

Item 34: Rep. Lamontagne moved to accept \$9,000 for Family Planning, seconded by Rep. Brideau. Several questions were directed at Sally Keelan - Project Director. The vote was 12 in favor, none opposed.

Item 35: Rep. Guay moved to accept \$3,000 for the Response Program, seconded by Rep. Lamontagne. The vote was 12 in favor, none opposed.

Item 36: Rep. Lamontagne moved to accept \$3,000 to fund the Food Pantry, seconded by Rep. Guay. The vote was 12 in favor, none opposed.

Item 37: A motion to fund Senior Meals \$10,000 was made by Rep. Lamontagne, seconded by Rep. Guay. The vote was 12 in favor, none opposed.

Discussion on the employee pay raise began with a motion by Rep. Lamontagne that every employee was to receive an increase of 25¢ per hour seconded by Rep. York.

Commissioner Brungot was asked to address this issue as it related to the proposed budget which reflected a 6% increase. He indicated that the 6% was not written in concrete and that the Commissioners had just surveyed the area hospitals, the towns and city in the County for input on employee increases they granted for 1986. Berlin (non-union employees) were granted 5% during mid-1985, Lancaster and Groveton just gave 5%, Gorham budgeted between 3% and 5% with the

Selectmen yet to grant the raise, Colebrook gave 4% and Whitefield granted 4.5% the last time they gave a raise. A.V.H. just granted a 5.5% raise, U.C.V.H. granted 4% last fall, and Weeks Memorial Hospital granted 4.5% last fall. With this information in mind, the Commissioners revised their recommendation to grant a 5% employee pay raise which translates to \$141,044.00 in increases in 177 full time and 102 part time employees. The motion for a 25¢ per hour increase was discussed further but because the delegation needed more information from the administration on what such an increase would cost, the motion was made by Rep. Horton, seconded by Rep. Lamontagne, to table the previous motion until the delegates received more facts and figures. This motion was unanimously approved.

The Delegation continued the budget process by reviewing and voting on items which did not involve employee wages.

Item 17: Rep. Theriault moved to accept \$2,000 for Probate Court costs, seconded by Rep. Brideau. Votes in favor were 12, none opposed.

Item 18: Rep. Theriault moved to accept \$105,250 for the Sheriff's Department budget, seconded by Rep. Lamontagne. Votes in favor were 12, none opposed.

Item 19: Rep. Mayhew moved to accept \$39,200 to fund the County Attorney's operation, seconded by Rep. Foss. Votes in favor were 12, none opposed.

Item 20: Rep. Guay moved to accept \$12,000 for Medical Referees, seconded by Rep. Foss. Votes in favor were 12, none opposed.

Item 28: Rep. Horton moved to raise \$80,000 for Principal on Long Term Notes. The motion was seconded by Rep. Brungot and the vote to approve was unanimous.

Item 29: Rep. Horton moved to accept \$85,000 for Principal on Bonds. The motion was seconded by Rep. Brungot and the vote to approve the motion was unanimous.

Item 30: Rep. Horton moved to accept \$135,500 for Interest on Short Term Notes, seconded by Rep. Theriault. Discussion followed on the amount to be borrowed and re-invested. The vote in favor of this motion was 12 and none were opposed.

Item 31: It was moved by Rep. Horton to raise \$200 for Interest on Long Term Notes and the motion was seconded by Rep. Theriault. The votes in favor were 12 and none opposed.

Item 38: Rep. Guay moved to accept \$8,000 for services in unincorporated towns, seconded by Rep. Horton. It was noted that the increase is due to the County having the responsibility of providing welfare assistance to residents of unincorporated towns due to the changes in Settlement Laws not addressing the liability of welfare in these areas. The vote to approve the motion was 12 in favor and none opposed.

Item 39: Rep. Horton moved to accept \$5,000 for County Delegation Expenses, seconded by Rep. Foss. An amended motion by Rep. York, seconded by Rep. Lamontagne, to accept \$4,000, thereby reducing this item by \$1,000 was voted upon 12 in favor, none opposed.

Upon a motion by Rep. Brungot, seconded by Rep. Horton, it was voted unanimously to remove the question of pay raises from the table.

Superintendent King explained the procedure used to determine the cost of providing a 25¢ per hour raise for all employees. The total increase amounted to \$111,700. The original motion as made by Rep. Lamontagne, seconded by Rep. York, that all employees be given a 25¢ per hour raise across the board was in order. The vote on the motion was 8 in favor, 4 opposed.

Item 26: Rep. Horton moved to accept \$93,440 for the Cooperative Extension Service, seconded by Rep. Mayhew. The vote was 12 in favor, none opposed.

Item 27: Rep. Guay moved to delete the Soil Conservation line item in its entirety. Rep. Ottolini seconded the motion. Discussion followed with an explanation of the services provided by the Conservation district coming from Robert Pierce. The vote on the motion was 10 opposed, 2 in favor and the motion failed. A motion was made by Rep. York, seconded by Rep. Brideau, to reduce the requested appropriation by \$1,932 and fund the Soil Conservation District at \$11,000. The vote was 12 in favor, none opposed.

Item 1: Rep. Lamontagne moved to reduce the proposed salary of \$15,450 to \$4,500, seconded by Rep. Guay. The motion was defeated 7-5. A motion to accept \$13,950 was made by Rep. Guay and seconded by Rep. Brungot. The vote was 12 in favor, none opposed.

Item 2: Rep. Horton moved to accept \$38,205 for Administration Expense, seconded by Rep. Foss. The vote was 12 in favor, none opposed.

Item 3: Rep. Horton moved to accept \$2,250 for Treasurer's Salary. The motion was seconded by Rep. Ottolini and the vote was 12 in favor, none opposed.

Item 4: Rep. Brideau moved to accept \$2,350 for Treasurer's Expense, seconded by Rep. Horton. The vote was 12 in favor, none opposed.

Item 5: Rep. Horton moved to accept \$3,000 for County Auditors. The motion was seconded by Rep. Brungot and the vote was 12 in favor, none opposed.

Item 6: Rep. Mayhew moved to accept \$3,500 for County Reports, seconded by Rep. Horton. The vote was 12 in favor, none opposed.

Item 7: A motion was made by Rep. Horton, seconded by Rep. Brungot, to accept \$22,000 for the Register of Deeds salary. A motion to amend the amount to \$20,500 was made by Rep. Guay and seconded by Rep. Ottolini. The vote taken was 12 in favor and none opposed.

Discussion followed and it was agreed that the Delegation would discuss at a future meeting the starting salary for a newly elected Register of Deeds as Mr. Bartlett has indicated he would not seek re-election.

Item 8: Rep. Mayhew moved to accept \$43,845 for Register of Deeds Expense, seconded by Rep. Horton. The vote was 12 in favor, none opposed.

Item 9: Rep. Guay moved to accept \$33,000 for the Berlin Courthouse, seconded by Rep. Ottolini. The cost of fuel was discussed and it was agreed to decrease the amount requested and appropriate \$33,000. The vote on the motion was 12 in favor, none opposed.

Item 10: Rep. Guay, seconded by Rep. Brungot, moved to accept \$35,000 for the Lancaster Courthouse. The vote was 12 in favor, none opposed.

Item 11: No action necessary.

Item 12: No action necessary.

Item 13: No action necessary.

Item 14: Rep. Horton moved to accept \$154,940 for Children and Youth Services, seconded by Rep. Ottolini. The vote was 12 in favor, none opposed.

Item 15: Rep. Horton moved to accept \$1,410,000 for State Assistance Programs. The motion was seconded by Rep. Guay and the vote to approve was unanimous.

Item 16: No action necessary.

Item 21: Rep. Horton moved to accept \$457,120 for the Jail and House of Correction, seconded by Rep. Theriault. The vote was 12 in favor, none opposed.

Item 22: Rep. Horton moved to accept \$2,120,740 for the West Stewartstown Nursing Hospital. The motion was seconded by Rep. Mayhew and the vote was 12 in favor and none opposed.

Item 23: Rep. Horton moved to accept \$2,196,500 for the Berlin Nursing Home. The motion was seconded by Rep. Theriault. Discussion followed on the inservice positions in Berlin and West Stewartstown and on the laundry service contract for the Berlin Nursing Home. The Delegates seemed to favor returning to an in-house laundry. The vote on the motion was 12 in favor and none opposed.

Item 24: Rep. Horton moved to accept \$198,595 for the County Farm, seconded by Rep. Mayhew. The vote to approve the motion was 12 in favor, none opposed.

Item 25: Rep. Horton moved to accept \$10,000 for the Land Management Contract, seconded by Rep. Mayhew. The vote was 12 in favor, none opposed.

Capital Outlay items were read by the Chairman and action was taken on each:

Rep. Horton moved to accept \$2,200 for the Register of Deeds request, seconded by Rep. Theriault. The vote was 12 in favor, none opposed.

Rep. Theriault moved to accept \$15,000 for the Jail and House of Corrections Specials, seconded by Rep. Horton. The vote was 12 in favor and none opposed.

Rep. Horton moved to accept \$24,300 for the West Stewartstown Nursing Hospital specials to include linen carts, a generator, automobile, food wagon, desks, and an oxygen concentrator. The motion was seconded by Rep. Mayhew and the vote was 12 in favor and none opposed.

Rep. Mayhew moved to accept \$20,000 for the Berlin Nursing Home specials, seconded by Rep. Horton. Discussion followed on the linens required to start up the laundry and Rep. York suggested allocating an additional \$10,000 in this line item for this purpose. Rep. York moved to amend the previous motion to accept \$30,000 for the Berlin Nursing Home specials. His motion was seconded by Rep. Theriault and the vote to approve was unanimous.

Rep. Horton moved to accept \$35,000 for Farm specials, seconded by Rep. Brideau and the vote was 12 in favor and none opposed.

The Chairman read the revenue budget and a motion was made by Rep. Horton, seconded by Rep. Brungot, to accept \$7,460,585 as revenue from all sources. The vote to approve was unanimous.

Rep. Guay spoke on a bill in the legislature which addresses unincorporated towns and the authority for the county to be refunded for all services provided.

RESOLUTIONS

RESOLUTION 1: Be it resolved by the Coos County Delegation duly convened on this 22nd. day of March, 1986, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1986 shall be \$7,460,585. Resolution #1 was moved by Rep. Horton and seconded by Rep. Ottolini and 12 votes were cast in favor, none opposed.

RESOLUTION 2: Be it resolved by the Coos County Delegation that the sum of \$5,286,700 is hereby adopted as the estimated income from sources indicated for the fiscal year ended December 31, 1986. Resolution #2 was moved by Rep. Horton and seconded by Rep. Ottolini. The vote was 12 in favor and none opposed.

RESOLUTION 3: Be it further resolved that, the total appropriations being in excess of the total estimated income in the amount of \$2,173,885, the Treasurer shall issue his warrant to the Towns and City in the County for this amount. Resolution #3 was moved by Rep. Horton and seconded by Rep. Ottolini. The vote was 12 in favor and none opposed.

RESOLUTION 4: Be it resolved that Federal General Revenue Sharing Funds for the 1986 Fiscal Year be allocated as follows: Public Assistance Programs \$90,000. Resolution #4 was made by Rep. Horton, seconded by Rep. Foss, and the vote was 12 in favor and none opposed.

RESOLUTION 5: Be it resolved that \$370,000 of the operating surplus for the year 1985 be appropriated in the 1986 budget for the purpose of reducing taxes for 1986. Resolution #5 was moved by Rep. Horton and seconded by Rep. Foss. The vote was 12 in favor and none opposed.

RESOLUTION 6: Be it resolved by the Coos County Delegation duly convened on the 22nd. day of March, 1986, to hereby authorize the County Commissioners to borrow in long-term notes the funds necessary to purchase the following capital items in the 1986 budget: Register of Deeds \$2,200; Jail/House of Correction \$15,000; West Stewartstown Nursing Hospital \$24,300; Berlin Nursing Home \$30,000; and County Farm \$35,000. Resolution #6 was moved by Rep. Theriault and seconded by Rep. Horton. The vote to approve was 12 in favor and none opposed.

Rep. Guay discussed work being done in the Legislature relative to Route 16. Rep. Guay and Foss gave the Delegation further information on the upcoming "Legislator's Orientation to the North Country".

The meeting was adjourned at 3:30 P.M. upon a motion by Rep. Brideau, seconded by Rep. Theriault, and approved unanimously.

Respectfully submitted,

JOSEPHINE MAYHEW - Clerk
Coos County Delegation

COOS COUNTY PUBLIC HEARING
May 17, 1986

The public hearing on the request of the County Commissioners to seek authorization from the Coos County Delegation to appropriate the sum of \$895,000 and to issue bonds by the County to finance an addition to the Jail/House of Correction and major renovations to the Coos County Nursing Hospital was convened and called to order at 10:00 A.M. at the Colebrook Town Hall by Delegation Chairman Harold Burns.

Present were Reps. Brideau, Brungot, Burns, Chappell, Chardon, Coulombe, Foss, Guay, Horton, Lamontagne, Ottolini, and Theriault. Also present were County Commissioners Brungot and Corrigan; Superintendent King; Selectmen from Colebrook, Columbia, Dalton, Pittsburg, and Whitefield; Berlin City Manager; members of the medical community and several county citizens.

Chairman Burns convened a brief meeting of the County Delegation to elect an acting clerk due to the absence of Josephine Mayhew.

RESOLUTION

The motion on the following resolution was made by Rep. Chardon and seconded by Rep. Brungot:

Be it resolved by the Coos County Delegation duly convened on this 17th. day of May, 1986, that due to the absence of Josephine Mayhew - Clerk, it is the vote of the Delegation that Frederic A. Foss perform the duties of Acting Clerk to record the proceedings of the Public Hearing and Delegation Meeting.

A voice vote approving the resolution was unanimous.

The public hearing resumed at 10:10 A.M. and Chairman Burns recognized Superintendent King who presented the plans on behalf of the Commissioners.

Regarding the House of Correction addition, Mr. King described a planning process which has been underway for more than two years. Significant Jail and House of Correction population increases have created an overcrowding situation which is not unique in the State. He described the Commissioners two-fold mission statement to

1. Reduce overcrowding, and
2. Provide better control and more positive rehabilitation for the population of inmates who are basically young.

The architect's preliminary sketches of the 2-story addition were reviewed and it was exhibited how the facility would be used to the best advantage of separating the House of Correction population into two groups for better control. Little additional personnel hours would be required and the liability exposure would certainly be greatly reduced.

Mr. King reviewed the cost estimates, discussed the studies he had made of incarcerating both females and juveniles locally, and described alternative programs currently in existence for women and those being considered by the County for juveniles.

Questions from the public were addressed regarding a secured exercise yard and how long it would be before the county would outgrow the new addition. Discussion also followed on regionalizing correctional facilities and private sector management of corrections.

The protocol for the Nursing Hospital renovations followed. Mr. King related to the assembly that the Commissioners' primary goal two years ago was to restore the resident census. Census data indicated that this goal had been accomplished in 1985 and continues in 1986 and the Commissioners now feel it essential to improve the living environment for the residents of the Nursing Hospital. He proceeded to describe the current heating system which is rapidly deteriorating and the asbestos which MUST be removed for the safety of both patients and employees. Additional information was presented on re-locating nurses' stations, a new patio, renovations to the patient living areas, etc.

Several members of the public spoke in support of the renovations. Further discussion ensued on the geographic need for two nursing home facilities in this county.

In the final segment of his presentation, Mr. King described the proposed financing of both projects, the current indebtedness of the County, and the long term outlook for capital improvements within the County. Pittsburg Selectman Judd recommended that the Delegation review financing for a shorter term in order to save on interest costs. Berlin City Manager Berkowitz expressed the feeling that if the projects were to be approved, the 20-year package would lessen the impact on taxation in the next few years.

No further information and questions forthcoming, Chairman Burns invited the public to attend the 2:00 P.M. Delegation Meeting and closed the public hearing at 12:20 P.M.

Respectfully submitted,

FREDERIC A. FOSS - Acting Clerk
Coos County Delegation

COOS COUNTY DELEGATION MEETING
May 17, 1986

Members present were Reps. Brideau, Brungot, Burns, Chappell, Chardon, Coulombe, Foss, Guay, Horton, Lamontagne, Ottolini, Theriault, and York; Commissioners Brungot and Corrigan; Superintendent King; County personnel; City Manager; and Selectmen.

Chairman Burns called the meeting to order at 2:00 P.M. and Acting Clerk Foss called the roll.

Burnham Judd presented for Delegation approval the annual budget of the New Hampshire Division of Forests and Lands. Several questions followed on budget changes. Rep. Chardon moved to adopt the New Hampshire Division of Forests and Lands budget as presented. The motion was seconded by Rep. Brideau and the vote to approve was unanimous.

Chairman Burns informed the Delegation of the passage of HB 281 relative to county buildings and HB 364 relative to Register of Deeds recording fees. Rep. Guay described his bill relative to services in unincorporated places which was signed into law by the Governor.

After a short discussion of the public hearing, Rep. Chardon moved, Rep. Coulombe seconded, that the following resolution be adopted:

RESOLUTIONS

Be it resolved by the Coos County Delegation, convened at West Stewartstown, N.H. on the 17th. day of May, 1986, that the following be adopted:

RESOLUTION 1: That the County Convention does hereby authorize the appropriation of \$595,000 for remodeling, reconstruction, and alterations to the Coos County Nursing Hospital including equipment of a lasting nature.

RESOLUTION 2: That the County Convention does hereby authorize the appropriation of \$300,000 for the constructing, equipping, and furnishing of an addition to the Coos County House of Correction.

RESOLUTION 3: That to meet these appropriations the Treasurer, with the approval of the County Commissioners, is authorized to borrow \$895,000 under RSA 28 and the Municipal Finance Act and issue serial bonds for the County of Coos for a term not to exceed twenty (20) years.

Chairman Burns called for final discussion. Rep. Lamontagne moved to table the question until further study of the proposal was made. Rep. Guay seconded the motion. Chairman Burns recognized Supt. King who stated that both the Nursing Hospital and House of Correction proposals had been studied for two years and that Delegation sub-committees had met on both issues several times during that time period. There being no further discussion, Chairman Burns called for a vote on Rep. Lamontagne's motion. The vote was 11 opposed to tabling the question and 2 in favor.

Rep. York moved to cease debate, seconded by Rep. Brideau, and the motion passed on a voice vote.

The motion to approve the resolution authorizing the appropriations of \$595,000 for the Nursing Hospital renovations and \$300,000 for an addition to the House of Correction and authorizing the bond issue passed on a roll-call vote, with two-thirds of those present and voting being in favor. Those voting in favor of the motion (11) were Reps. Brideau, Brungot, Burns, Chappell, Chardon, Coulombe, Foss, Horton, Ottolini, Theriault, and York. Those voting against the motion (2) were Rep. Guay and Lamontagne.

The Delegation then reviewed the First Quarter Financial Statements of the County Commissioners. Pertaining to the Senior Meals line item, Rep. Lamontagne made the motion, seconded by Rep. Ottolini, that the Delegation approve a transfer of \$3,000 from line items that will be unexpended December 31, 1986 to Senior Meals for the purpose of paying rent to St. Anne's Hall in Berlin.

Discussion followed. A letter from C.A.P. Executive Director Lawrence Kelley was read and Rep. York stated that to the best of his knowledge no negotiated rental price had yet been agreed upon between CAP/Senior Meals and St. Anne's Parish.

Rep. York moved to table Rep. Lamontagne's motion until the next quarterly Delegation meeting to allow the representatives ample time to determine the impact of Senior Meals cutbacks throughout the whole county as well as to become more informed of the current status of St. Anne's Parish wishes on this issue. The motion was seconded by Rep. Horton and the roll-call vote was 6 opposed and 7 in favor; therefore, the motion to transfer \$3,000 was tabled by majority vote.

Chairman Burns read the balance of the Report of Expenditures for the First Quarter, then proceeded with the Revenue Report. There being no questions, Rep. York moved to accept the Quarterly Report of the County Commissioners for the period ended March 31, 1986. The motion was seconded by Rep. Horton and the vote to approve was unanimous.

Rep. Guay asked for reconsideration of the Senior Meals item which had been tabled. Discussion indicated that further study is needed. It was stated that the Senior Meals revenue shortfall had not been created by Gramm-Rudman; however, by redistribution of federal funds at the state level. The Chairman called for a roll-call vote on reconsideration of the tabled item and the vote was 5 in favor of reconsideration and 8 opposed.

Reps. Guay and Foss talked about the upcoming North Country Legislative Tour and after a short discussion, the meeting was adjourned at 3:00 P.M.

Respectfully submitted,

FREDERIC A. FOSS - Acting Clerk
Coos County Delegation

COOS COUNTY DELEGATION MEETING
August 14, 1986

The Coos County Delegation met August 14, 1986 at the Nursing Home in Berlin for the purpose of reviewing the financial statements of the County Commissioners for the quarter ended June 30, 1986 and to take appropriate action on the statements and other matters coming before the Delegation.

Members present were Reps. Burns, Chappell, Coulombe, Foss, Guay, Horton, Lamontagne, Marsh, Mayhew and Theriault. Also present were Commissioners Brungot and Corrigan as well as county administrators and staff.

The meeting was called to order by Chairman Burns at 10:00 A.M. He explained that the Statement of Expense, then Revenue, would be read item by item and the Delegation members have the opportunity to question any item as read.

Item 22: Land Management was questioned by Rep. Coulombe and it was explained by Supt. King that the item was primarily for purchased wood the bulk of which had been purchased for this year.

Item 33: Senior Meals was discussed in depth beginning with a report from a sub-committee with Reps. Horton and Lamontagne who looked into the problems of funding for this program. There is a funding shortfall in the program which affects services in the County as a whole, but particularly in Berlin, Lancaster and Whitefield. It was agreed by the members that this program needs support and assistance. The following motions were introduced and passed:

1. Rep. Lamontagne made the motion, seconded by Rep. Horton, to remove from the table the Senior Meals item to authorize the Commissioners to transfer \$3,000 from unexpended items in the County budget to Senior Meals from the Delegation meeting of May 17, 1986. The vote to approve this motion was unanimous.

2. Rep. Lamontagne made the motion, seconded by Rep. Horton, to amend the amount to be transferred to Senior Meals from \$3,000 to \$3,212. The vote was unanimous to approve this motion.

3. A motion was then made by Rep. Lamontagne, seconded by Rep. Horton, to transfer \$3,212 from unexpended items in the Commissioners budget at 12/31/86 to the Senior Meals line item. The vote on the motion was unanimous to approve.

4. Rep. Lamontagne made the motion, seconded by Rep. Horton, to repeal for this fiscal year only the County policy that prohibits Tri-County Community Action Program from soliciting funds from the individual municipalities in the County since they already receive funding from the County. The motion was approved unanimously.

Item 34: Special Services to Unincorporated Towns. Supt. King informed the Delegation about the new contract between the County and the Town of Carroll to provide ambulance service and an agreement with the same town to provide police protection to the various departments who render services in the unincorporated towns near the

Town of Carroll. It was explained that since the passage of Rep. Guay's bill relative to unincorporated towns, the County will recover all the costs incurred for various services in those places.

The Delegation then received a report on the various "specials" approved in the capital outlay budget. In addition, a progress report was given on the asbestos removal project in the nursing hospital.

A motion was then made by Rep. Horton, seconded by Rep. Theriault, to accept the Statement of Expenditures as read. The motion passed unanimously.

The Statement of Revenues for the period ended June 30, 1986, was discussed. Regarding rental of superior court and probate court space by the State, it was stated that in all probability at the termination of the current lease in July of 1987, the State would not renew the lease on an annual basis but may rent only month to month as the courthouses do not meet the barrier free accessible needs of the State in addition to other deficiencies. The Delegation was promised they would be hearing more about the status of the County-State agreement regarding the courthouses in the future.

A motion was made by Rep. Horton, seconded by Rep. Coulombe, to accept the Statement of Revenues as presented. The motion passed unanimously.

A discussion on the new settlement law effective January 1 ensued. Financially, it appears that the change will affect all the counties adversely. The Delegation was informed that in every likelihood there will not be nearly enough funds to support the Children and Youth program this year.

Rep. Guay gave a brief report on the North Country Tour which took place in June. It was a huge success and he feels the county will benefit from this type of venture and hopes more will be forthcoming. In February or March, the legislators will meet with industry for further discussions on this type of program. The Delegation went on record as unanimously expressing its gratitude to Rep. Marsh for making the North Country Tour a reality and success.

A motion to adjourn the meeting was made by Rep. Theriault and seconded by Rep. Chappell. The meeting was adjourned at 11:35 A.M.

Respectfully submitted,

JOSEPHINE MAYHEW - Clerk
Coos County Delegation

COOS COUNTY DELEGATION MEETING
October 25, 1986

The Coos County Delegation met October 25, 1986 at the Coos County Nursing Hospital in West Stewartstown for the purpose of reviewing the financial statements of the County Commissioners for the third quarter ending September 30, 1986 and to take appropriate action on the report and on any other matters coming before the Delegation.

Members present were Reps. Burns, Horton, Guay, Brungot, Coulombe, Foss, Chappell, Brideau, York, Theriault, and Mayhew. Also present were the Commissioners, County Administrators and staff.

The meeting was called to order by Chairman Burns at 10:20 A.M. at which time the Delegation began its review of the Statement of Expenditures for the third quarter. Item 12. CHILDREN & YOUTH SERVICES generated much discussion after it was reported what the excessive costs of some placements are. It was stated that the County has no control over these costs and will possibly face a \$100,000 deficit in its funding of the 1986 programs. Senate Bill One passed by the legislature had projected a net savings to the counties and taxpayers; however well-intentioned the legislature, the realities of the placement costs are with us and the resolution seems a long way off.

Item 18: JAIL AND HOUSE OF CORRECTION. Mr. King reported that the jail population has decreased in the past few months and the jail budget reflects some savings due to low census.

Item 23: EXTENSION SERVICE shows underexpenditure of funds due to employee turnover and the university system taking its time to hire replacements.

Item 34: SPECIAL SERVICES TO UNINCORPORATED TOWNS. Discussion followed on the Department of Revenue Administration's attempt to cease collection of resident taxes. It was reported that the Attorney General had determined that the Commissioner of Revenue Administration does not have the authority to stop collecting these taxes without Delegation approval.

The Delegation reviewed the Capital Outlay budget and it was stated that some projects, such as the roof over the jail exercise yard, will not be completed this year; however, the funds will be encumbered to complete the projects next year.

Upon a motion by Rep. Horton, seconded by Rep. Foss, it was unanimously voted to accept the Statement of Expenditures.

Before proceeding to the Statement of Revenues, Mr. King stated he had serious reservations about the Commissioners ability to keep within the total 1986 budget due to the constraints being placed on the budget by the state programs. He informed the Delegation that the 1987 budget would be prepared in three sections: The county's operating budget, the capital outlay budget, and a state programs budget over which the Commissioners have little or no control.

The Statement of Revenues for the period ending September 30, 1986 was discussed. It was noted in Item 7: REGISTER OF DEEDS FEES that many real estate transactions within the County are generating extra income in that department and the additional funding will be helpful in meeting overall revenue projections. These additional funds unfortunately cannot be used to reduce expenditures.

Item 8: COURTHOUSE RENTALS. Mr. King reported that the Court Accreditation Commission voted to approve the relocation of the Berlin District Court to the Coos County Courthouse in Berlin pending County approval effective in January, 1987. The Committee is also recommending that the Superior Court sit in Lancaster only and have approved up to \$5,000 of facility escrow funds for more insulation as may be required to operate the Lancaster facility during the winter months. As required by law, the Delegation considered the following motion: Rep. Horton made the motion, seconded by Rep. Mayhew, that in accordance with RSA 490:26c an expenditure of \$5,000 from the State of New Hampshire Escrow Account for Court Facilities Improvements be authorized for insulation and weatherization materials for the Lancaster County Courthouse. The County Commissioners are hereby authorized to accept and expend the funds. The vote on Rep. Horton's motion was accepted unanimously.

The motion was made by Rep. Horton, seconded by Rep. Foss, to accept the Statement of Revenues as presented. The motion passed unanimously.

Mr. King reported on the status of the Capital Projects authorized for the West Stewartstown complex. The Commissioners hired a heating engineer to determine the best system for the nursing hospital and discussion ensued relative to contracting with a vendor to perform the necessary plumbing/heating work. Rep. Coulombe made the motion to seek proposals from firms within the County by advertising county-wide. The motion was seconded by Rep. Brideau and the motion passed unanimously.

Discussion followed on the salary for the new Register of Deeds. It was agreed that after the November 4th. election, the new Delegation should establish a committee to study the problems of the office of the Register of Deeds and make recommendations for changes.

Chairman Burns took the opportunity to thank all of the Delegates for their work and support during the past two years and wished luck to all those seeking re-election and his best to all who are not returning.

Rep. Horton, seconded by Rep. Brideau, moved that the meeting adjourn at 11:45 A.M..

Respectfully submitted,

JOSEPHINE MAYHEW - Clerk
Coos County Delegation

COOS COUNTY DELEGATION MEETING
December 3, 1986

The Coos County Delegation met on December 3, 1986, in Concord for the purpose of organizing itself for the 1987-88 session of the Legislature and to elect the Chairperson, Vice-Chairperson, and Clerk.

Members present were Reps. Burns, Guay, Brady, Foss, Nelson, Kilbride, Theriault, Lemire, Marsh, Oleson, Brungot, Horton, Coulombe, Purrington, and Mayhew.

The meeting was called to order by the temporary chairman, Rep. Burns at 4:45 P.M. Rep. Burns and Rep. Mayhew were chosen as temporary Chairperson and Clerk respectively.

The first order of business was to elect a permanent Chairperson. Rep. Horton nominated Rep. Burns, seconded by Rep. Brungot. Rep. Oleson called for nominations to cease. One ballot for Rep. Burns as Chairman was cast by the temporary clerk electing him as Chairman.

Rep. Horton moved that Rep. Guay be nominated Vice-Chairman, seconded by Rep. Brungot. Rep. Coulombe nominated Rep. Oleson, seconded by Rep. Kilbride. Rep. Theriault declared nominations cease. Fifteen ballots were cast and Rep. Oleson received 8, Rep. Guay received 7. The majority going to Rep. Oleson, Rep. Oleson was declared Vice-Chairman.

Rep. Horton moved that Rep. Mayhew be nominated Clerk, seconded by Rep. Theriault. Rep. Oleson declared nominations cease. One ballot was cast by the temporary clerk, electing Rep. Mayhew Clerk.

Rep. Burns received congratulations from the Delegates on his nomination by Speaker Scammon as Deputy House Speaker of the House of Representatives.

Rep. Guay thanked the delegates for their past support and moved that the vote for Rep. Oleson as Vice-Chairman be unanimous, seconded by Rep. Coulombe. So declared.

The next Delegation meeting will be at the Coos County Nursing Home in Berlin on Friday, December 19, 1986.

Rep. Theriault moved to adjourn, seconded by Rep. Kilbride, and the meeting adjourned.

Respectfully submitted,

JOSEPHINE MAYHEW - Clerk
Coos County Delegation

COOS COUNTY PUBLIC HEARING
December 19, 1986

The Public Hearing to consider the 1987 Coos County budget was held at the Coos County Nursing Home in Berlin on Friday, December 19, 1986.

Delegates present were Reps. Brady, Brungot, Coulombe, Foss, Guay, Kilbride, Marsh, Mayhew, Nelson, Oleson, Purrington, and Theriault.

Attending the Public Hearing were the Mayor and Mayor-elect of the City of Berlin, several town managers and selectmen, and citizens of the County. In addition, The County Commissioners, Superintendent and personnel from various County departments were present.

The meeting opened at 10:00 A.M. by Vice-Chairman Oleson at which time he explained that the meeting would break for lunch at noon and resume at 1:15 P.M.

The Chairman called for a short meeting of the Delegation prior to beginning the Public Hearing.

A motion was made by Rep. Coulombe, seconded by Rep. Nelson, to approve the following resolution:

RESOLUTION

Be it resolved that the Coos County Delegation duly convened on this 19th. day of December, 1986, finds that the monies in the treasury of the County of Coos are insufficient to meet the demands upon the same and the sum of Three Million Dollars (\$3,000,000) being the estimated amount necessary for the purpose of operating the county for the fiscal year 1987, the Coos County Treasurer, Paul E. Fortier, is hereby authorized to borrow the required sum upon order of the County Commissioners, pursuant to RSA 29:8. The amount borrowed is not to exceed the stated amount. Votes in favor, 10; votes opposed, 0.

As has been done in the past, budget items 25 to 30 - SOCIAL SERVICE AGENCIES presented their requests first. The Senior Meals Program RSVP, Family Planning, Food Pantry and Response programs were fully explained by representatives from each and questions from the delegates regarding needs and results were answered. A new program, the North Country Alzheimers Project, was explained by Lynne Stone. All of the programs have the common need of receiving county support in order to be eligible for matching funding from various sources, federal, state or charitable funds.

Warren Bartlett, retiring Register of Deeds, asked the Delegation to consider funding his health insurance after retirement. He has served as Register of Deeds for 32 years; however, he has only had the status of county employee since 1983. The County's employee policies provide for paid health insurance after retirement only if the employee has worked for the County at least 10 years and retires directly into the New Hampshire Retirement System. The Chair nominated a subcommittee of Reps. Foss and Marsh to look further into the matter and report back to the Delegation.

Discussion followed on items 19 and 20 - EXTENSION SERVICE AND SOIL CONSERVATION DISTRICT. The increase in the Soil Conservation District's budget was caused by additional hours approved for the district administrator.

Items 1 to 6 generated much discussion with an attempt made to decrease Commissioners salaries and increase the Treasurer's salary. The Treasurer requested that this suggestion not be considered by the Delegation. Superintendent King was asked to comment on shortfalls in the budget and the increase in the amount to be raised by taxes. He explained that a combination of six major items have contributed to the additional million dollars needed in property taxes: A loss of general revenue sharing totaling \$73,000; lower census at the West Stewartstown Nursing Hospital combined with a Medicaid rate decrease to create a budgeted deficit of \$241,720; 53 payroll periods during 1987 costing an additional \$60,000; a budgeted deficit in the Berlin Nursing Home of some \$30,000; new interest payments on the

bonds issued in June for the capital improvements in the West Stewartstown Nursing Hospital and the addition to the County jail; and an anticipated increase in court ordered placements costs totaling \$246,750. It was agreed that there is a lot of work needed to adjust the abuses and chaotic fiscal conditions created by the passage of Senate Bill One effective 1/1/86.

Item 11: SHERIFF'S DEPARTMENT was presented by John Morton who explained that the increase in his budget is due mainly to a new line item for stand by salaries which will provide for quicker response time to state and local police requests for transfers of prisoners, especially women and juveniles.

Item 12: COUNTY ATTORNEY was addressed by the Chair. A letter received from Attorney Morin explained his reasons for not being able to attend and stated justification for a request of a \$5,000 increase in salary. (The letter is on file.)

A discussion on privatization of jails by members of the Delegation and the public ensued. It was agreed that the Delegation would give suggestions made some consideration.

Items 15 and 16: ENTERPRISE FUNDS were discussed. It was noted that because of a low patient census in West Stewartstown, efforts would be made to keep costs down by reductions in staff time, etc. The State's Medicaid rate setting structure was described and based on retrospective rates and an improved census in 1987, the fiscal picture for the West Stewartstown Nursing Hospital could very well improve substantially in 1988.

Item 17: COUNTY FARM. In explaining this item, Supt. King noted that the County is in the farm business mainly as a support service to the jail and house of correction.

The privatization of nursing homes became the subject of discussion and this too will be considered as an option by the Delegation.

Concern was expressed on costs shared by the State and Counties. In the Medicaid line item, the non-federal share for years was by statute fixed at 50-50. Then through a footnote and subsequent legislation this formula was changed to put more burden on the county taxpayer. Supt. King looked to the Delegation for assurance that the 75%-25% sharing of costs for court ordered placement would not be changed to place a greater burden on the County. Mainly, the public wants assurance that taxes would be stabilized.

Further discussion on the budget process brought out the fact that a pay raise for the employees of both nursing homes who are part of the

AFSCME bargaining units is not included in this budget proposal. Negotiations with the union are progressing well.

A motion to adjourn the meeting/Public Hearing was made by Rep. Theriault, seconded by Rep. Nelson. The meeting adjourned at 3:00 P.M.

It is noted in these minutes that former Commissioner Lemire wanted to be listed as being in attendance and that the Delegation has on file a letter from Robert S. Platt of Berlin, N.H.

Respectfully submitted,

JOSEPHINE MAYHEW - Clerk
Coos County Delegation

REPORT OF THE COUNTY COMMISSIONERS

We began 1986 with carefully laid out expectations of the benefits of a new partnership between the State and the County as mandated by the Legislature's Senate Bill One. Our budget reflected a decrease in property taxes of 1.5% for the new fiscal year; there were no predictable signs that today the amount to be raised by the county taxpayers for the coming year may well be 35% over last year. More than half of the increase can be blamed on increased costs in aid programs like Medicaid and Child and Youth Placements. Cost shifting between the State and the County has placed severe financial burdens on the County while the State enjoys record surpluses. Today, we seek through legislative changes to put this partnership back into balance.

A major effort in trying to promote the prudent and orderly growth of our budgeting process has been made in the publication of a 10-Year Capital Improvements Plan - a collection of facts, trends, and suggestions available for the guidance of the County Delegation when budget time arrives. The implementation of the plan balances our commitment not only to the present but also to the future of the County.

Two priorities for capital changes were addressed during 1986. The County sold multi-purpose bonds totaling \$895,000 to finance an addition to the Jail and House of Correction and major renovations to the Nursing Hospital facility.

For the first time in the history of the county, we became involved in collective bargaining with our employees as a result of union elections in both nursing homes. Here too, we are making a good faith effort to achieve a balance between our elected duty and responsibility to manage the day to day operations of the County and the changes our employees are seeking.

The county government continues to meet expanding mandates without the benefit of being able to expand on or generate new revenue sources. It is oftentimes difficult to stay flexible and cope with change when changes create an escalating tax burden to you, the property taxpayer; however, it is in striving to meet the needs of our citizens that our economic position worsens.

We wish to take this annual opportunity to express our sincere appreciation to our employees for their continued service and dedication; we recognize that the County's human resources are our most valuable asset.

Respectfully submitted,

Norman S. Brungot - Chairman
A. M. Sue Trottier
Thomas R. Corrigan

BOARD OF COUNTY COMMISSIONERS

NOTES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION



Budget of C O O S County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19.86. . to December 31, 19.86. .

or

For the Fiscal Year from July 1, 19. to June 30, 19.

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

DEPARTMENT OF REVENUE ADMINISTRATION

MS-42

SECTION I		APPROPRIATIONS PREVIOUS FISCAL YEAR 1985	ACTUAL EXPENDITURES PREVIOUS FISCAL YEAR 1985	APPROPRIATIONS ENSUING FISCAL YEAR 1986
PURPOSE OF APPROPRIATION				
	Acct. Nos.			
Current Maintenance:				
General Government:				
Administration - Commissioners' Office	4100	52,385	52,665	55,655
Administration - Treasurer	4101	4,660	3,634	4,600
Administration - Auditors	4102	5,000	6,040	3,000
County Attorney	4110	37,970	38,440	39,200
Register of Deeds	4120	58,690	57,794	64,345
Register of Probate	4130	2,000	833	2,000
Sheriff	4140	104,150	95,816	105,250
Medical Referee	4150	10,000	9,207	12,000
Maintenance of Court House (1st Loc.) <i>Berlin</i>	4160	30,740	29,285	33,000
Maintenance of Court House (2nd Loc.) <i>Lanc.</i>	4170	31,480	36,192	35,000
Superior Court (1st Loc.)	4180	48,550	65,285	00
Superior Court (2nd Loc.)	4181			
Public Welfare	4190	1,368,535	1,277,816	1,410,000
<i>Children & Youth Services</i>		200,000	143,886	154,940
County Nursing Home: <i>Berlin</i>		2,094,705	1,988,248	2,196,500
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Nursing Hospital: <i>W. Stewartstown</i>		1,941,465	1,914,308	2,120,740
County Jail:				
Jail Expense	6100	391,195	373,946	457,120
County Farm:				
Farm Expense	7100	209,315	197,638	198,595
<i>Land Management Contract</i>		10,000	6,405	10,000
Cooperative Extension Service:				
Expense	8360	88,123	82,939	93,440
<i>Soil Conservation District</i>		7,020	6,777	11,000
Debt Service:				
Interest:				
On Tax Anticipation Notes	9100	113,000	111,761	135,500
On Long Term Notes	9110	550	550	200
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	82,000	82,000	80,000
Bonded Debt	9170	85,000	85,000	85,000
<i>Outside Social Service Agencies</i>		28,000	38,444	35,000
Capital Outlay, New Construction and Equipment: <i>Deeds</i>		2,750	2,750	2,700
<i>Jail/House of Correction</i>		1,500	965	15,000
<i>Nursing Hospital: W. Stewartstown</i>		15,000	13,469	24,300
<i>Nursing Home: Berlin</i>		27,000	21,757	30,000
<i>County Farm</i>		29,000	19,523	35,000
<i>Cooperative Extension Service</i>		3,772	2,893	00
<i>Courthouse Road: Berlin</i>		10,000	745	00
County Convention Expense	9370	5,000	3,653	4,000
<i>Unincorporated Town Expense</i>		5,500	3,638	8,000
Contingency Fund	9900			
TOTAL APPROPRIATIONS		7,104,055	6,774,302	7,460,565

SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE PREVIOUS FISCAL YEAR 1985	ACTUAL REVENUE PREVIOUS FISCAL YEAR 1985	ESTIMATED REVENUE ENSUING FISCAL YEAR 1986
Current Income:	Acct. Nos.			
Superior Court - Fines and Forfeited Bail	4010			
Register of Deeds - Fees	4011	55,000	66,660	55,000
Sheriff's Writ Fees	4012			
Sheriff's Courtroom Security		00	8,305	25,000
County Nursing Home: Berlin		2,055,000	2,058,480	2,101,600
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Nursing Hospital: W. Stewartstown		1,920,900	2,005,592	2,045,800
County Jail:				
Jail	6040	00	1,070	00
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)		209,500	187,474	180,500
Children & Youth Services				
1. Recoveries		00	00	1,000
2. DCYS Incentive Funds		00	00	28,000
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)		85,000	120,997	124,000
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073	500	00	00
Surplus Foods	9074			
Area Communication Service	9080			
Other: Courthouse Rentals		9,600	9,600	42,000
Federal Payment in Lieu of Taxes		90,000	97,245	90,000
M.V., Resident Tax, NH Shared Revenues		22,700	22,234	22,800
Unincorporated Towns Refunds		4,500	3,000	4,500
Proceeds of Bonds and Long Term Notes		89,020	82,914	106,500
Revenue Sharing Funds Used	9085	150,000	150,000	90,000
RSVP - Federal & Other Funding Sources		00	10,583	00
Surplus Used to Reduce Tax Rate	9099	150,000	150,000	370,000
Miscellaneous Income		00	14,896	00
Total Income From All Sources Except Taxation		4,841,720	4,989,050	5,286,700
*Amount Necessary To Be Raised by County Tax	4000	2,262,335	2,262,321	2,173,885
TOTAL REVENUES		7,104,055	7,251,371	7,460,585

*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman *Richard L. P. B...*

Clerk *Josephine M...*
County Convention

March 22, 1986

NOTES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION



SUPPLEMENTAL

Budget of 000 County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19. 86. to December 31, 19. 86. .

or

For the Fiscal Year from July 1, 19. to June 30, 19.

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

COOS COUNTY, NEW HAMPSHIRE

SECTION I		APPROPRIATIONS	ACTUAL	APPROPRIATIONS
PURPOSE OF APPROPRIATION		PREVIOUS	EXPENDITURES	ENSUING
		FISCAL YEAR	PREVIOUS	FISCAL YEAR
				1986
Current Maintenance:	Acct. Nos.			
General Government:				
Administration — Commissioners' Office	4100			
Administration — Treasurer	4101			
Administration — Auditors	4102			
County Attorney	4110			
Register of Deeds	4120			
Register of Probate	4130			
Sheriff	4140			
Medical Referee	4150			
Maintenance of Court House (1st Loc.)	4160			
Maintenance of Court House (2nd Loc.)	4170			
Superior Court (1st Loc.)	4180			
Superior Court (2nd Loc.)	4181			
Public Welfare	4190			
County Nursing Home:				
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Jail:				
Jail Expense	6100			
County Farm:				
Farm Expense	7100			
Cooperative Extension Service:				
Expense	8360			
Debt Service:				
Interest:				
On Tax Anticipation Notes	9100			
On Long Term Notes	9110			
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160			
Bonded Debt	9170			
Capital Outlay, New Construction and Equipment:				
1. Jail/House of Correction-new construction				300,000 00
2. Nursing Hospital-renovations & alterations				545,000 00
County Convention Expense	9370			
Contingency Fund	9900			
TOTAL APPROPRIATIONS				895,000 00

SUPPLEMENTAL BUDGET 1986

SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE PREVIOUS FISCAL YEAR	ACTUAL REVENUE PREVIOUS FISCAL YEAR	ESTIMATED REVENUE ENSUING FISCAL YEAR 1986
Current Income:	Acct. Nos.			
Superior Court — Fines and Forfeited Bail	4010			
Register of Deeds — Fees	4011			
Sheriff's Writ Fees	4012			
County Nursing Home:				
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Jail:				
Jail	6040			
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)				
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)				
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Area Communication Service	9080			
Other:				
Proceeds of Bonds and Long Term Notes				895,000 00
Revenue Sharing Funds Used	9085			
Surplus Used to Reduce Tax Rate	9099			
Total Income From All Sources Except Taxation				895,000 00
*Amount Necessary To Be Raised by County Tax	4000			00
TOTAL REVENUES				895,000 00

*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman

Acting

Clerk

County Convention

May 17, 1986

CONSOLIDATED BALANCE SHEET
December 31, 1986

ASSETS:

Cash	\$ 605,037
Accounts Receivable - County	42,230
Accounts Receivable - W.S. Nursing Hospital	156,692
Accounts Receivable - Berlin Nursing Home	170,999
Accounts Receivable - Farm	17,936
Interfund Rec. - W.S. Nursing Hospital	4,824
Interfund Rec. - Berlin Nursing Home	2,267
Interfund Rec. - County	3,343
Interfund Rec. - Farm	2,846
Taxes Receivable - State of New Hampshire	56,252
Intergov't. Rec. - County	16,323
Prepaid Expense - County	7,636
Amount to be Provided for Long Term Debt	<u>1,789,656</u>
TOTAL ASSETS	\$2,876,041

LIABILITIES

Accounts Payable - W.S. Nursing Hospital	28,563
Accounts Payable - Berlin Nursing Home	39,216
Accounts Payable - County	13,031
Accounts Payable - Farm	2,577
Accounts Payable - Payroll	5,613
Interfund Payable - W.S. Nursing Hospital	37,439
Interfund Payable - Berlin Nursing Home	3,416
Interfund Payable - County	8,855
Interfund Payable - Farm	553
Agency Payable - Berlin Nursing Home	685
Intergov't. Payable - County	321,532
Accrued Expense - Berlin Nursing Home	10,966
Payroll Deductions - W.S. Nursing Hospital	2,275
Payroll Deductions - Berlin Nursing Home	1,641
Long Term Notes Payable	184,656
Bonds Payable	<u>1,605,000</u>
TOTAL LIABILITIES	\$2,266,018

FUND EQUITY:

Reserve for Special Revenues:

General Revenue Sharing	\$ 16,745
Jail Renovations	1,053

Reserve for Special Appropriations;

Jail - Exercise Yard and Equipment	13,319
Jail - Architectural Special	4,097
W.S.Nursing Hospital - Food Wagon	5,100
Farm - Building Improvement Special	1,920

Designated for Special Purpose:

Designated for Placement Prevention	28,000
Designated for Lancaster Courthouse	1,903
Designated for Land Management	1,597

Unreserved:

Designated for Sick Pay - W.S.N.H.	85,967
Designated for Sick Pay - C.C.N.H.	104,474
Designated for Sick Pay - County	10,743

Undesignated/Unreserved:

Fund Balance (SURPLUS)	<u>335,105</u>
TOTAL FUND EQUITY	\$ 610,023
TOTAL LIABILITIES & FUND EQUITY	\$2,876,041

STATEMENT OF BONDED DEBT
December 31, 1986

Nursing Home - Berlin	
Original Amount	\$1,000,000
7.2% Interest Rate	

Nursing Home - Berlin	
Original Amount	\$ 600,000
8.5% Interest	

PAYMENTS DUE:

1987	55,000	30,000
1988	55,000	30,000
1989	55,000	30,000
1990	55,000	30,000
1991	55,000	30,000
1992	55,000	30,000
1993	55,000	30,000
1994	55,000	30,000
1995	00	30,000

BALANCE DUE:	\$ 440,000	\$ 270,000
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Nursing Hospital - West Stewartstown	
Jail/House of Correction	
Original Amount	\$ 895,000
8.0% Interest	

1987	40,000
1988	45,000
1989	45,000
1990	45,000
1991	45,000
1992	45,000
1993	45,000
1994	45,000
1995	45,000
1996	45,000
1997	45,000
1998	45,000
1999	45,000
2000 - 2006	315,000

BALANCE DUE:	\$ 895,000
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STATEMENT OF LONG TERM NOTES

A. Energy Improvements - Berlin Home		
Original Amount	\$ 31,900	
9.00% Interest Rate		
Payments Due:		
1987		5,742
B. Capital Improvements - Farm, Jail & W.S. Nursing Hospital		
Original Amount	58,200	
7.40% Interest Rate		
Payments Due:		
1987		23,200
C. Capital Outlay - County		
Original Amount	82,914	
6.00% Interest Rate		
Payments Due:		
1987		45,000
1988		12,914
D. Capital Outlay - County		
Original Amount	97,800	
5.19% Interest Rate		
Payments Due		
1987		16,800
1988		45,000
1989		36,000

Paul E. Fortier
Treasurer

SCHEDULE OF COUNTY PROPERTY
Appraisal - December 31, 1986

Description	Estimated Sound Value
WEST STEWARTSTOWN	
Nursing Hospital	\$2,826,220
Jail and House of Correction	919,050
Hay and Cow Barn	337,000
Piggery	47,300
Frame Garage	14,190
Manure Shed	11,825
Machinery Shed	14,185
Superintendent's House	89,000
Land	100,000
LANCASTER	
Courthouse	919,050
BERLIN	
Nursing Home	3,859,780
Courthouse	746,400
<hr/>	
TOTAL	\$9,884,000

Coos County
County Tax Apportionment
1986
\$2,173,885

	Proportion of Tax	Tax
Berlin	28.774	624,862
Carroll	3.405	74,021
Clarksville	1.184	25,739
Colebrook	5.760	125,216
Columbia	1.634	35,521
Dalton	2.201	47,847
Dummer	.742	16,130
Errol	1.433	31,152
Gorham	9.806	213,171
Jefferson	3.549	77,151
Lancaster	7.939	172,585
Milan	3.193	69,412
Northumberland	7.208	156,694
Pittsburg	5.124	111,390
Randolph	2.013	43,760
Shelburne	2.019	43,891
Stark	1.432	31,130
Stewartstown	2.021	43,934
Stratford	2.434	52,912
Whitefield	5.580	121,303
Subtotal	<u>97.421</u>	<u>2,117,821</u>
Atkinson-Gilmanton Grant	.046	1,000
Bean's Purchase	.028	609
Cambridge	.236	5,130
Crawford's Purchase	.011	239
Dix Grant	.056	1,217
Dixville	.659	14,326
Ewing's Grant	.010	217
Green's Grant	.077	1,674
Martin's Location	.004	87
Millsfield	.213	4,630
Odell	.176	3,826
Pinkham's Grant	.133	2,891
Sargent's Purchase	.074	1,609
Second College Grant	.115	2,500
Success	.266	5,783
Thompson & Meserve Purchase	.156	3,391
Wentworth Location	.319	6,935
Subtotal	<u>2.579</u>	<u>56,064</u>
TOTAL	<u>100.000</u>	<u>2,173,885</u>

GENERAL REVENUE SHARING
TRUST FUND REPORT
1986

Balance in Fund, January 1, 1986	\$ 10,869.64
Credits from Federal Government during 1986	<div>95,875.00</div> <div><u>\$ 106,744.64</u></div>
Funds Allocated for Welfare Related Items in the 1986 Budget	<div>90,000.00</div> <div><u>\$ 16,744.64</u></div>
Balance in Fund, December 31, 1986	<div><u>\$ 16,744.64</u></div>

Paul E. Fortier
Treasurer

B U D G E T
COOS COUNTY, NEW HAMPSHIRE

JANUARY 1, 1987 TO DECEMBER 31, 1987

NORMAN S. BRUNGOT, CHAIRMAN
THOMAS R. CORRIGAN
A. M. SUE TROTTIER

BOARD OF COUNTY COMMISSIONERS

C O O S C O U N T Y
1987 PROPOSED OPERATING BUDGET

ACCOUNT TITLE	A P P R O P R I A T I O N S			R E V E N U E S		
	1986 BUDGET	EXPENDED TO 12/31	1987 BUDGET	1986 BUDGET	RECEIVED TO 12/31	1987 BUDGET
ADMINISTRATION						
1. Commissioners' Salaries	13,950	13,950	13,950			
2. Administration Expense	38,205	37,440	40,250			
3. Treasurer's Salary	2,350	2,753	2,753			
4. Treasurer's Expense	2,350	1,639	2,355			
5. County Auditors	3,000	2,785	3,200			
6. County Report	3,500	2,753	3,500			
REGISTER OF DEEDS						
7. Register's Salary	20,500	20,509	20,500	55,000	101,889	75,000
8. Register's Expense	43,845	38,492	42,960			
COURTHOUSE EXPENSE						
9. Berlin Courthouse	33,000	29,137	32,010	21,900	22,206	24,900
10. Lancaster Courthouse	35,000	26,036	37,153	20,100	20,100	20,100
CRIMINAL JUSTICE PROGRAMS						
11. Sheriff's Department	105,250	89,559	113,750	25,000	20,082	25,000
12. County Attorney	39,200	39,330	44,420			
13. Medical Referees	12,000	11,406	12,000			
14. Jail/House of Correction	457,120	386,320	486,345	00	418	00
ENTERPRISE FUNDS						
15. W. S. Nursing Hospital	2,120,740	1,998,503	2,280,300	2,045,800	2,001,421	1,973,630
16. Berlin Nursing Home	2,196,500	2,106,983	2,312,920	2,101,800	2,101,305	2,187,714
17. County Fair	188,595	197,724	206,545	187,500	201,555	187,500
18. Land Management	10,000	8,403	5,500			
EXTENSION SERVICE and SOIL CONSERVATION DISTRICT						
19. Extension Service	93,440	8,187	97,670			
20. Soil Cons. District	11,000	9,679	17,720			

DEBT SERVICE				
21. Principal-LongTerm Notes	80,000	80,000		
22. Principal-ShortTerm Notes	85,000	85,000		
23. Interest-ShortTerm Notes	135,500	135,500	124,000	136,382
24. Interest-LongTerm Notes	200	173		115,000
SOCIAL SERVICE AGENCIES				
25. Senior Meals	10,000	13,212		
26. R.S.V.P.	10,000	10,000		
27. Family Planning	9,000	9,000		
28. Food Pantry-OUTREACH	3,000	3,000		
29. Response Program	3,000	3,000		
30. Alzheimers Project	00	00		
		4,500		
UNINCORPORATED TOWNS				
31. Special Services	8,000	5,203	4,500	3,029
		11,000		11,000
COUNTY DELEGATION				
32. Delegation Expenses	4,000	3,165		
OTHER REVENUES				
33. General Revenue Sharing			90,000	90,000
34. Paymt. in Lieu of Taxes			90,000	16,750
35. Motor Vehicle Taxes			15,000	90,000
36. MH Shared Revenues			7,000	18,975
37. Resident Taxes			800	7,000
38. Interest - Investments			00	6,934
39. Interest - W.C. Fund			00	1,430
40. Miscellaneous Income			00	1,500
41. Surplus			00	15,000
42. Property Taxes			00	20,000
			00	28,923
			00	23,760
			370,000	370,000
			2,173,885	2,173,885
				3,228,916
GRAND TOTALS				
	5,787,145	5,447,925	7,325,085	7,417,467
		6,169,545		8,065,510

1987 PROPOSED CAPITAL BUDGET

CAPITAL OUTLAY		
1.	Register of Deeds	2,200
2.	Jail/HOC	985
3.	Jail/HOC	15,000
4.	Murder Hospital	24,300
5.	Nursing Home	30,000
6.	Nursing Home	29,162
7.	County Jail	32,419
8.	County Jail	35,000
9.	Lancaster Courthouse	00
		12,000
		12,000

1. Register of Deeds
2. Jail/HOC
3. Nursing Hospital
4. Nursing Home
5. County Farm
6. Lancaster Courthouse

1.	Register of Deeds	12,700	985
2.	Jail/WOC	1,000	0
3.	Musing Hospital	15,000	2,196
4.	Musing Hospital	29,300	12,668
5.	Musing Home	39,162	38,500
6.	County Jail	35,000	37,200
7.	County Jail	35,000	32,449
8.	Lancaster Courthouse	00	00
9.	Lancaster Courthouse	00	12,000

7. Proceeds - Notes

7. Proceeds - Notes	106,500	97,800	87,700
GRAND TOTALS	106,500	97,800	87,700

1987 PROPOSED STATE ASSISTANCE BUDGET

STATE ASSISTANCE PROGRAMS			
1. Administration	30,690	23,081	1,930,965
2. Categorical Programs	1,410,000	1,428,539	1,520,000
3. Children/Youth Services	124,250	174,570	361,000
4. Crime Prevention	5,000	5,000	35,000
5. Probate Court	2,000	967	1,600
GRAND TOTALS	1,566,940	1,622,557	1,930,965

1. Administration
2. Categorical Programs
3. Children/Youth Services
4. Placement Prevention
5. Probate Court

1. Administration	30,690	23,081	13,965
2. Categorical Programs	1,410,000	1,428,539	1,520,000
3. Children/Youth Services	124,250	178,570	361,000
4. Placement Prevention	0	0	35,000
5. Probate Court	2,000	367	1,000
GRAND TOTALS	1,566,940	1,622,557	1,930,965

BUDGET OF COOS COUNTY - 1987

APPROPRIATIONS

COUNTY ADMINISTRATION	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
1. Commissioners' Salaries	\$ 13,950	\$ 13,950	\$ 13,950
2. Administration Expense:			
Employee Salary	24,095	24,049	25,800
Social Security (FICA)	2,775	2,717	2,850
Life Insurance	50	41	50
Health Insurance	1,320	1,315	1,320
Retirement	650	325	475
Workmen's Compensation	120	89	190
Unemployment Insurance	120	(22)	140
Outside Legal Service	200	00	200
Office Supplies	500	458	500
Advertising	350	211	350
Communications	600	516	500
Employee Travel/Expense	1,650	1,744	2,100
Comm. Travel/Expense	5,625	5,855	5,750
Officer Liab. Insurance	150	113	250
	<u>38,205</u>	<u>37,411</u>	<u>40,475</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
3. Treasurer's Salary	2,250	2,250	2,250
4. Treasurer's Expense			
Deputy Treas. Salary	300	00	300
Social Security (FICA)	190	161	190
Workmen's Compensation	10	8	15
Other Supplies/ Expense	350	345	350
Fidelity Bonds	1,500	1,125	1,500
	<u>2,350</u>	<u>1,639</u>	<u>2,355</u>
5. County Auditors Audit Services	3,000	2,785	3,200
6. County Report Printing Expense	3,500	2,753	3,500
REGISTER OF DEEDS			
7. Register's Salary	20,500	20,509	20,500
8. Register's Expense			
Clerks' Salaries	23,230	22,162	21,425
Social Security (FICA)	3,275	3,070	3,000
Life Insurance	80	54	80
Health Insurance	2,000	1,976	2,000

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Retirement	1,200	696	750
Workmen's Compensation	140	109	200
Unemployment Insurance	360	(35)	280
Record Books	2,700	3,190	3,000
Office Supplies	3,000	4,652	3,500
Communications	700	435	700
Book Repair	6,250	1,455	6,250
Equipment Rental/Maint.	450	313	600
Interest - Long Term Notes	210	165	175
New Equipment	250	250	1,000
	<u>43,845</u>	<u>38,492</u>	<u>42,960</u>

COURTHOUSE EXPENSE

9. Berlin Courthouse			
Janitor's Salary	11,410	11,388	12,200
Social Security (FICA)	825	814	875
Life Insurance	20	20	20
Health Insurance	675	661	675
Retirement	300	153	225
Workmen's Compensation	555	483	1,000
Unemployment Insurance	120	(22)	140
Supplies and Expense	1,500	876	1,500
Electricity	7,700	5,598	6,700
Water	425	362	500

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Sewer	200	192	300
Fuel	2,995	2,331	2,400
Building Repairs	2,725	2,605	2,000
Plowing & Salting	200	410	350
Interest - Long Term Notes	750	550	375
General Liability Insurance	2,600	2,716	2,750
	<u>33,000</u>	<u>29,137</u>	<u>32,010</u>
10. Lancaster Courthouse			
Janitor's Salary	11,720	11,616	14,225
Social Security (FICA)	850	831	1,020
Life Insurance	20	20	20
Retirement	300	156	250
Workmen's Compensation	570	496	1,175
Unemployment Insurance	120	(162)	140
Outside Services	350	223	350
Supplies and Expense	1,600	879	1,750
Electricity	2,500	2,009	2,500
Water	100	82	125
Sewer	80	73	100
Fuel	7,990	6,292	7,000
Building Repairs	4,200	(1,001)	3,000
Plowing and Salting	200	148	00
General Liability Insurance	3,400	3,446	3,500

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
New Equipment	1,000	928	2,000
	<u>35,000</u>	<u>26,036</u>	<u>37,155</u>
CRIMINAL JUSTICE PROGRAMS			
11. County Sheriff			
Sheriff's Salary	2,000	2,000	2,000
Clerk's Salary	2,400	2,399	2,000
Deputy Invest. Salaries	16,000	11,940	14,000
Deputy Ct. Atten. Sal.	14,000	10,820	14,000
Stand-By Salaries	00	00	6,000
Social Security (FICA)	2,450	1,780	2,450
Retirement	4,000	2,320	3,400
Workmen's Compensation	5,200	4,704	7,700
Unemployment Insurance	100	(329)	100
Officer Training	1,200	732	1,200
Extraditions	2,000	941	2,000
Office Supplies	700	755	700
Other Supplies/Expense	300	61	300
Sheriff's Invest. Exp.	15,500	15,456	15,500
Deputy Invest. Exp.	16,000	15,839	18,000
Sheriff's Ct. Att. Exp.	8,000	6,519	8,000
Deputy Ct. Att. Exp.	6,000	3,368	6,000
Uniforms	600	585	600
Communications	5,000	5,069	5,000

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
General Liability Insurance	3,000	3,939	4,000
Fidelity Bonds	300	224	300
New Equipment	500	437	500
	<u>105,250</u>	<u>89,559</u>	<u>113,750</u>
12. County Attorney			
Attorney's Salary	20,000	20,000	25,000
Social Security (FICA)	1,600	1,430	1,800
Workmen's Compensation	100	95	120
Clerical Services	9,000	9,000	9,000
Other Supplies/Expense	8,500	8,805	8,500
	<u>39,200</u>	<u>39,330</u>	<u>44,420</u>
13. Medical Referees			
Medical Referee Service	12,000	11,406	12,000
14. Jail and House of Correction			
Salaries	233,130	222,781	237,850
Social Security (FICA)	17,200	15,929	17,100
Life Insurance	300	274	300
Health Insurance	12,250	11,165	12,250
Retirement	6,000	2,839	4,200
Workmen's Compensation	32,300	20,933	31,000
Unemployment Insurance	1,500	(450)	1,750
Employee Meals	6,200	5,934	6,500

	Approved Appropriations <u>1986</u>	Actual Expenditures <u>1986</u>	Recommended Budget <u>1987</u>
Education/Conferences	250	204	350
Employee Physicals	100	00	100
Officer Training			
(Materials/Consultants)	3,200	483	3,200
Medical Services	12,000	8,001	12,000
Psychological Services	3,000	1,798	3,000
Dental Services	1,200	583	1,200
Hospitalization	10,000	2,167	8,000
Adm. Supplies/Expense	6,000	6,806	8,500
Publications	00	00	600
Inmate Clothing	3,000	3,587	3,000
Other Supplies/Expense	9,000	8,307	9,000
Food/Meals	50,000	39,787	50,000
Uniforms	1,000	460	1,300
Prisoners - Other Inst.	10,000	1,937	10,000
Electricity	9,200	7,270	9,000
Sewer	2,800	2,771	2,800
Fuel	8,000	4,949	6,500
Communications	600	35	00
Travel	500	696	1,000
Plant Repairs/Maint.	5,000	6,137	5,000
Equipment Repairs	1,000	974	1,000
Interest - Notes	390	416	1,125
Interest - Bonds	00	00	26,720
Liability Insurance	10,000	9,826	10,000

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
New Equipment	2,000	1,721	2,000
	<u>457,120</u>	<u>388,320</u>	<u>486,345</u>

ENTERPRISE FUNDS

15. West Stewartstown Nursing Hospital

<u>Administration</u>			
Salaries	98,960	99,272	89,150
Social Security (FICA)	6,950	7,134	6,400
Life Insurance	400	378	400
Health Insurance	8,570	8,497	9,000
Retirement	2,700	2,403	2,000
Workmen's Compensation	3,500	223	2,300
Unemployment Insurance	600	(131)	700
Education & Conferences	3,000	485	3,000
Legal Services	4,750	9,065	12,500
Audit Services	4,500	4,283	4,500
Cert. Need Bd. Assessment	2,000	00	2,000
Consultant Services	250	801	11,500
Office Supplies	5,000	5,051	5,000
Dues/Licenses/Subscriptions	1,500	1,783	1,750
Postage	3,000	2,997	3,000
Other Supplies & Expense	900	1,299	1,500
Advertising	50	00	50

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Telephone	15,450	14,535	15,500
Travel	2,000	1,785	2,000
Equipment Repairs	5,800	3,477	5,000
General Liability Insurance	24,600	25,582	25,500
New Equipment	1,500	794	1,500
	<u>195,980</u>	<u>189,713</u>	<u>204,250</u>
Property Expense			
Interest - Long Term Notes	3,200	2,969	1,870
Interest - Bonded Debt	00	00	53,000
	<u>3,200</u>	<u>2,969</u>	<u>54,870</u>
Dietary Department			
Salaries	219,800	216,172	226,630
Social Security (FICA)	16,000	15,566	16,200
Life Insurance	350	267	350
Health Insurance	10,460	12,296	15,000
Retirement	5,100	2,173	4,100
Workmen's Compensation	12,850	8,815	13,500
Unemployment Insurance	2,400	(614)	2,800
Education & Conferences	400	195	200
Employee Physicals	350	54	350
Dietary Supplies & Expense	18,000	15,184	16,000
Food	175,500	164,460	170,000

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Travel	100	00	50
Equipment Repairs	2,000	1,968	1,500
New Equipment	1,500	1,168	1,000
	<u>464,810</u>	<u>437,704</u>	<u>467,680</u>
<u>Nursing Department</u>			
Salaries	726,060	692,506	779,450
Social Security (FICA)	52,750	49,478	55,750
Life Insurance	1,000	954	1,000
Health Insurance	55,875	48,570	56,000
Retirement	19,700	12,760	14,000
Workmen's Compensation	43,000	28,756	46,000
Unemployment Insurance	7,400	(2,274)	9,000
Education & Conferences	1,000	324	500
Employee Physicals	500	621	2,000
Other Supplies & Expense	1,000	1,292	1,500
Travel	500	132	250
Equipment Repairs	1,000	340	1,000
Equipment Rental	1,500	198	500
New Equipment	1,500	2,026	6,300
	<u>912,785</u>	<u>835,683</u>	<u>973,250</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
<u>Medical Records</u>			
Salaries	13,750	13,955	14,015
Social Security (FICA)	1,000	998	1,000
Life Insurance	20	20	20
Retirement	375	190	250
Workmen's Compensation	55	(216)	70
Unemployment Insurance	120	(22)	140
Education & Conferences	00	00	50
Office Supplies	1,000	447	500
	<u>16,320</u>	<u>15,372</u>	<u>16,045</u>
<u>Inservice</u>			
Salaries	13,350	13,200	14,550
Social Security (FICA)	975	944	1,040
Life Insurance	40	20	40
Health Insurance	1,080	1,081	1,080
Retirement	360	179	260
Workmen's Compensation	750	459	850
Unemployment Insurance	120	(22)	140
In-house Education	1,000	906	1,000
Other Supplies & Expense	600	241	600
Equipment Repair	200	00	100
New Equipment	00	00	300
	<u>18,475</u>	<u>17,008</u>	<u>19,960</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
<u>Operation/Maintenance of Plant</u>			
Salaries	41,800	39,111	56,560
Social Security (FICA)	3,150	2,796	4,050
Life Insurance	80	61	80
Health Insurance	2,650	1,976	2,200
Retirement	1,300	530	1,000
Workmen's Compensation	2,750	2,221	3,350
Unemployment Insurance	350	(43)	420
Education & Conferences	1,000	00	1,000
Outside Services	6,000	41,299	7,000
Electricity	39,000	31,265	43,000
Pyrofax Gas	7,200	6,680	7,500
Water	1,000	00	00
Sewer	14,000	11,083	13,000
Fuel	37,000	22,097	30,000
Vehicle Supplies & Expense	2,500	1,116	2,500
Building Repairs	10,000	7,280	10,000
Equipment Repairs	1,000	448	1,000
Snow Removal	1,250	1,057	2,000
New Equipment	3,000	1,975	3,500
	<u>175,030</u>	<u>170,952</u>	<u>188,160</u>
<u>Laundry</u>			
Salaries	53,300	53,546	58,260
Social Security (FICA)	4,000	3,849	4,150
Life Insurance	100	111	100

	Approved Appropriations <u>1986</u>	Actual Expenditures <u>1986</u>	Recommended Budget <u>1987</u>
Health Insurance	2,400	1,986	2,200
Retirement	1,475	696	1,000
Workmen's Compensation	3,150	2,313	3,650
Unemployment Insurance	575	(152)	750
Education & Conferences	200	00	200
Employee Physicals	50	00	50
Linens	5,000	4,356	5,000
Laundry Supplies & Expense	8,000	9,901	9,000
Equipment Repairs	1,500	1,494	1,000
New Equipment	500	419	1,500
	<u>80,250</u>	<u>78,519</u>	<u>86,860</u>
<u>Housekeeping</u>			
Salaries	95,800	98,634	111,310
Social Security (FICA)	7,100	7,094	7,950
Life Insurance	200	165	200
Health Insurance	8,075	7,778	10,000
Retirement	2,850	1,268	2,000
Workmen's Compensation	6,000	4,220	6,400
Unemployment Insurance	1,125	(206)	1,400
Education & Conferences	200	00	50
Employee Physicals	75	111	150
Hskpg. Supplies & Expense	9,000	7,959	10,000
Equipment Repairs	200	110	200

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
New Equipment	750	1,063	1,000
	<u>131,375</u>	<u>128,196</u>	<u>150,660</u>
Physicians & Pharmacy			
Pharmacist Services	4,900	7,440	6,000
Medical/Surgical Supplies	15,000	15,559	16,000
Pharmacy (Drugs)	45,000	44,968	45,000
	<u>64,900</u>	<u>67,967</u>	<u>67,000</u>
Activities Department			
Salaries	26,250	26,040	27,825
Social Security (FICA)	1,900	1,862	2,000
Life Insurance	60	41	60
Health Insurance	1,350	1,323	1,500
Retirement	725	354	500
Workmen's Compensation	1,500	1,242	1,700
Unemployment Insurance	250	(86)	300
Education & Conferences	200	250	250
Activity Supplies & Expense	2,500	2,635	2,500
Advertising	100	00	25
Equipment Repair	250	00	100
New Equipment	00	00	200
	<u>35,085</u>	<u>33,661</u>	<u>36,960</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
<u>Social Services</u>			
Salaries	15,870	16,220	17,850
Social Security (FICA)	1,200	1,160	1,275
Life Insurance	40	21	40
Health Insurance	1,750	1,730	1,900
Retirement	450	219	300
Workmen's Compensation	900	709	1,050
Unemployment Insurance	120	(22)	140
Education & Conferences	250	85	100
Other Supplies & Expense	250	84	150
New Equipment	200	113	300
	<u>21,030</u>	<u>20,319</u>	<u>23,105</u>
<u>Chaplain</u>			
Chaplain Services	1,500	440	1,500
Nursing Hospital Totals	2,120,740	1,998,503	2,290,300
16. Berlin Nursing Home			
<u>Administration</u>			
Salaries	75,730	79,909	85,630
Social Security (FICA)	5,580	5,725	6,125
Life Insurance	360	287	300
Health Insurance	5,750	4,439	6,200
Retirement	2,060	1,092	1,525

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Workmen's Compensation	2,150	357	2,390
Unemployment Insurance	475	(84)	560
Education and Conferences	2,000	1,771	2,000
Legal Services	5,000	5,368	12,500
Audit Services	4,500	4,283	5,000
Cert. Need Bd. Assessment	2,000	00	2,500
Consultant Services	500	370	4,000
Dues/Licenses	2,000	1,833	2,500
Office Supplies	5,100	4,233	6,000
Subscriptions/Periodicals	1,000	1,163	1,500
Postage	1,300	1,165	1,300
Other Supplies & Expense	500	602	750
Advertising	200	88	500
Telephone	10,000	8,384	10,000
Travel	2,000	1,037	2,000
Equipment Repairs	3,000	2,726	5,000
General Liability Insurance	27,500	28,032	27,500
New Equipment	2,000	1,633	3,500
	<u>160,705</u>	<u>154,413</u>	<u>189,280</u>
Property Expense			
Interest on Debt	61,150	61,140	54,630
Interest on Long Term Notes	2,025	1,427	2,797
	<u>63,175</u>	<u>62,567</u>	<u>57,427</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
<u>Dietary Department</u>			
Salaries	202,585	202,522	199,370
Social Security (FICA)	14,300	14,716	14,040
Life Insurance	330	299	275
Health Insurance	12,290	13,324	14,225
Retirement	5,120	3,878	3,225
Workmen's Compensation	12,145	8,299	11,809
Unemployment Insurance	2,220	(278)	2,400
Education & Conferences	1,300	616	1,350
Dietary Supplies & Expense	15,000	12,344	14,000
Food	170,000	145,290	150,000
Travel	200	122	350
Equipment Repairs	5,000	2,868	5,000
New Equipment	500	00	11,430
	<u>440,998</u>	<u>403,998</u>	<u>427,474</u>
<u>Nursing Department</u>			
Salaries	742,600	768,197	778,290
Social Security (FICA)	53,880	55,051	55,647
Life Insurance	1,100	1,124	1,040
Health Insurance	37,500	36,615	34,650
Retirement	15,475	6,846	10,650
Workmen's Compensation	47,350	34,351	46,789
Unemployment Insurance	9,285	(1,784)	10,535
Education & Conferences	500	282	500
Medical & Surgical Supplies	25,000	23,382	27,000

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Other Supplies & Expense	600	622	1,000
Travel	300	318	400
Equipment Repairs	1,500	919	2,500
Equipment Rental	500	1,334	750
New Equipment	2,200	2,256	4,048
	<u>937,790</u>	<u>929,513</u>	<u>973,799</u>
<u>Medical Records</u>			
Salaries	13,770	13,877	14,250
Social Security (FICA)	1,005	994	1,020
Life Insurance	20	20	20
Retirement	375	191	260
Workmen's Compensation	60	(229)	70
Unemployment Insurance	120	(22)	140
Education & Conferences	00	00	1,775
Medical Records Consultant	150	189	150
Office Supplies	4,300	3,768	1,000
Equipment Repair	00	00	100
	<u>19,800</u>	<u>18,788</u>	<u>18,785</u>
<u>Inservice</u>			
Salaries	19,430	16,949	20,840

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Social Security (FICA)	1,425	1,191	1,383
Workmen's Compensation	1,150	590	1,155
Unemployment Insurance	240	7	140
In-House Education	1,000	667	5,000
Other Supplies & Expense	2,000	810	1,160
Travel	00	00	400
Equipment Repair	150	36	200
New Equipment	1,300	1,283	00
	<u>26,695</u>	<u>21,533</u>	<u>30,278</u>

Operation/Maintenance of Plant

Salaries	32,900	34,814	48,105
Social Security (FICA)	2,410	2,496	3,440
Life Insurance	65	61	80
Health Insurance	1,315	1,314	1,450
Retirement	875	475	865
Workmen's Compensation	2,050	1,783	1,875
Unemployment Insurance	240	(567)	420
Education & Conferences	200	00	250
Outside Services	13,250	12,282	10,960
Plant Operation Supplies	2,000	2,143	2,500
Electricity	100,000	103,538	110,000
Water	7,500	7,506	8,000
Sewer	10,450	7,798	10,500
Fuel	1,300	00	1,300
Travel	200	22	200

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Vehicle Supplies/Expense	1,100	568	1,000
Building Repairs	5,700	3,394	6,800
Equipment Repairs	8,300	4,852	7,000
Snow Removal	2,000	905	2,000
Electricity - Special	7,080	7,080	5,745
Electricity - Special Interest	870	866	220
New Equipment	2,200	1,985	7,700
	<u>202,005</u>	<u>193,315</u>	<u>230,410</u>
Laundry			
Salaries	20,770	39,412	59,845
Social Security (FICA)	1,650	2,799	4,280
Life Insurance	40	42	90
Health Insurance	2,500	1,531	3,000
Retirement	600	325	850
Workmen's Compensation	1,370	659	3,620
Unemployment Insurance	240	82	920
Commercial Laundry Service	46,600	15,969	00
Linen	8,000	7,435	10,000
Laundry Supplies & Expense	3,000	8,034	13,000
Equipment Repairs	1,500	1,244	5,000
New Equipment	800	229	3,000
	<u>87,070</u>	<u>77,761</u>	<u>103,605</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
<u>Housekeeping</u>			
Salaries	120,050	126,999	137,125
Social Security (FICA)	8,680	9,101	9,805
Life Insurance	200	208	280
Health Insurance	6,260	7,222	7,800
Retirement	3,000	1,474	2,220
Workmen's Compensation	7,400	5,869	8,265
Unemployment Insurance	1,300	(285)	1,820
Education & Conferences	200	202	500
Hskpg, Supplies & Expense	12,000	9,092	12,000
Travel	100	14	100
Equipment Repairs	800	474	650
New Equipment	3,500	1,959	2,000
	<u>163,490</u>	<u>162,329</u>	<u>182,565</u>
<u>Physicians & Pharmacy</u>			
Pharmacy Consultant	4,000	2,280	5,000
Medical Director	1,200	1,200	1,200
	<u>5,200</u>	<u>3,480</u>	<u>6,200</u>
<u>Activities</u>			
Salaries	33,370	34,132	32,320
Social Security (FICA)	2,425	2,445	2,310
Life Insurance	70	63	60

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Health Insurance	2,060	1,722	365
Retirement	855	425	383
Workmen's Compensation	2,075	1,204	1,945
Unemployment Insurance	305	(14)	475
Education & Conferences	200	102	250
Consultant Services	5,000	4,150	5,000
Supplies & Expense	3,000	2,201	5,000
Travel	50	00	100
Equipment Repair	250	32	250
New Equipment	500	307	300
	<u>50,160</u>	<u>46,769</u>	<u>48,758</u>
Social Service			
Salaries	10,000	10,172	10,975
Social Security (FICA)	730	729	785
Workmen's Compensation	620	326	640
Unemployment Insurance	120	(22)	140
Education & Conferences	100	89	150
Supplies & Expense	50	7	200
Travel	50	45	50
	<u>11,670</u>	<u>11,346</u>	<u>12,940</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
<u>Physical Therapy</u>			
Salaries	6,000	5,829	5,725
Social Security (FICA)	435	418	410
Life Insurance	10	9	10
Health Insurance	415	331	365
Retirement	165	77	104
Workmen's Compensation	370	233	350
Unemployment Insurance	55	(11)	35
Physical Therapy Consultant	12,000	6,622	13,500
Supplies	200	239	500
Equipment Repairs	100	00	100
	<u>19,750</u>	<u>13,747</u>	<u>21,099</u>
<u>Occupational Therapy</u>			
Consultant Services	2,500	2,918	6,500
Supplies	200	205	500
Equipment Repairs	100	71	100
New Equipment	200	192	200
	<u>3,000</u>	<u>3,386</u>	<u>7,300</u>
<u>Chaplain</u>			
Chaplain Services	1,000	1,000	1,000

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
<u>Speech/Audio Therapy</u>			
Consultant Services	3,000	750	00
<u>Gift Shop</u>			
Gift Shop Supplies	1,000	2,288	2,000
Berlin Nursing Home Totals	2,196,500	2,106,983	2,312,920
17. Coos County Farm			
Salaries	52,020	52,255	57,715
Social Security (FICA)	3,700	3,736	4,125
Life Insurance	65	75	85
Health Insurance	2,550	3,104	3,220
Retirement	1,000	708	1,020
Workmen's Compensation	6,400	3,985	7,200
Unemployment Insurance	360	(181)	420
Meals	1,200	1,574	1,525
Employee Physicals	50	00	50
Veterinary Service/Supply	4,000	3,198	4,000
D.H.I.A. Expense	1,800	1,772	2,000
Breeding Service	3,200	2,838	3,200
Registration	600	133	600
Adm. Supplies/Expense	2,500	2,394	3,500
Gasoline/Diesel/Oil	4,000	3,053	4,000
Sawdust/Bedding	4,000	4,196	4,000
Other Supplies/Expense	8,000	8,288	8,000
Electricity/Utilities	1,500	1,192	1,500
Travel	500	525	500

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Seed and Plants	2,000	1,661	1,500
Fertilizer and Lime	8,000	6,486	6,500
Sprays and Dust	1,000	1,264	1,500
Dairy Concentrates - Feed	45,000	48,496	45,000
Non-Concentrate Feed	7,000	4,802	6,500
Non-Dairy Concentrates	5,000	3,029	4,000
Bldg. Maint. & Repair	5,000	4,113	5,000
Vehicle/Equip. Repair	6,000	7,141	6,000
Woodland Expense	1,000	740	1,000
Real Estate Taxes	5,500	5,993	6,000
Land Rental	1,725	1,700	225
Equipment Rental	2,500	458	2,000
Outside Trucking	500	1,128	500
Interest - Capital Loans	5,425	4,977	4,680
General Liab. Insurance	4,500	4,448	4,500
Minor Equipment	1,000	1,443	5,000
	<u>198,595</u>	<u>190,724</u>	<u>206,565</u>
18. Land Management Contract			
Forester's Contract	2,140	1,418	00
Purchased Wood	7,060	6,185	5,000
New Equipment	800	800	500
	<u>10,000</u>	<u>8,403</u>	<u>5,500</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
EXTENSION SERVICE and SOIL CONSERVATION DISTRICT			
19. Cooperative Extension Service			
Agents' Salaries	33,500	31,008	35,500
Clerical Salaries	26,985	25,763	28,950
Workstudy Salaries	300	00	300
Social Security (FICA)	2,000	1,842	2,100
Life Insurance	50	41	50
Retirement	725	345	525
Workmen's Compensation	85	40	150
Unemployment Insurance	240	(47)	280
Office Supply/Expense	4,500	3,626	4,500
Direct Transfer	00	00	00
Communications/Postage	5,300	4,868	6,400
Employees' Travel	14,600	12,440	14,600
Council Travel	500	515	500
Employee Travel EFNEP	1,500	1,255	1,800
Equipment Repairs	750	566	750
Rent	150	42	150
Interest Long Term Notes	285	174	125
Contents Insurance	150	82	150
Fidelity Bonds	70	91	90
New Equipment	1,750	1,546	750
	<u>93,440</u>	<u>84,197</u>	<u>97,670</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
20. Soil Conservation District			
S.C.S. Clerk Salary	9,850	9,097	11,020
Social Security (FICA)	665	650	790
Life Insurance	21	14	20
Retirement	301	96	200
Workmen's Compensation	43	39	50
Unemployment Insurance	120	(17)	140
	<u>11,000</u>	<u>9,879</u>	<u>12,220</u>

DEBT SERVICE

- 21. Principal - Long Term Notes
- 22. Principal - Bonded Debt
- 23. Interest - Short Term Notes
- 24. Interest - Long Term Notes

80,000	80,000	85,000
85,000	85,000	125,000
135,500	133,906	125,000
200	173	00

SOCIAL SERVICE AGENCIES

- 25. Senior Meals
- 26. R.S.V.P.
- 27. Family Planning
- 28. Food Pantry - Outreach
- 29. Response

10,000	13,212	10,000
10,000	10,000	10,000
9,000	9,000	9,000
3,000	3,000	3,000
3,000	3,000	3,000

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
30. Alzheimer's Project	00	00	4,500
	<u>35,000</u>	<u>38,212</u>	<u>39,500</u>
UNINCORPORATED TOWN EXPENSE			
31. Unincorporated Towns			
Police Protection	00	29	1,500
Fire Protection	500	1,906	3,000
Solid Waste Disposal	1,500	1,500	1,500
Ambulance Service	3,000	1,750	3,000
General Assistance	2,500	18	1,500
Other Services	500	00	500
	<u>8,000</u>	<u>5,203</u>	<u>11,000</u>
COUNTY DELEGATION			
32. Delegation Expenses	4,000	3,166	4,000
County Operating Budget Totals	<u>5,787,145</u>	<u>5,447,925</u>	<u>6,169,545</u>

BUDGET OF COOS COUNTY - 1987

PROPOSED CAPITAL BUDGET

CAPITAL OUTLAY BUDGET

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
1. Register of Deeds Special Equipment	2,200	985	00
2. Jail/House of Correction Secured Exercise Yard Special Equipment	10,000 5,000	00 2,196	00 00
	<u>15,000</u>	<u>2,196</u>	<u>00</u>
3. West Stewartstown Nursing Hospital Linen Carts Generator Automobile Food Wagon Desks Oxygen Concentrator	2,200 1,000 12,000 5,100 1,500 2,500	2,000 00 6,795 00 2,456 1,417	00 00 00 00 00 00
	<u>24,300</u>	<u>12,668</u>	<u>00</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
4. Berlin Nursing Home			
Oxygen Concentrators	5,000	4,433	00
Computer Equipment	3,000	2,740	00
Drapes/Mattresses	12,000	11,989	8,500
Linen	10,000	10,000	00
Medication Carts	00	00	5,000
Laundry Specials	00	00	20,000
Sliding Back Door	00	00	5,000
	<u>30,000</u>	<u>29,162</u>	<u>38,500</u>
5. County Farm			
Manure Spreader	7,000	6,867	00
Bailer	4,000	3,500	00
Building Renovations	24,000	22,082	25,000
Loader for 584 Tractor	00	00	4,200
Bunker Silo Addition	00	00	8,000
	<u>35,000</u>	<u>32,449</u>	<u>37,200</u>
6. Lancaster Courthouse			
Accessibility Ramp	00	00	12,000
County Capital Budget Totals	<u>106,500</u>	<u>77,460</u>	<u>87,700</u>

BUDGET OF COOS COUNTY - 1987

PROPOSED STATE ASSISTANCE BUDGET

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
STATE ASSISTANCE PROGRAMS			
1. Administration			
Salaries	20,825	17,963	9,900
Social Security (FICA)	1,550	1,284	710
Life Insurance	50	33	10
Retirement	575	245	175
Workmen's Compensation	70	51	50
Unemployment Insurance	120	(150)	70
Office Supplies & Expense	1,000	618	350
Communications	2,000	1,750	1,200
Travel	4,500	1,287	1,500
	<u>30,690</u>	<u>23,081</u>	<u>13,965</u>
2. Categorical Programs			
O.A.A.	50,000	41,589	50,000
A.P.T.D.	300,000	274,533	300,000
Medicaid	1,060,000	1,108,417	1,170,000
	<u>1,410,000</u>	<u>1,424,539</u>	<u>1,520,000</u>

3. Children and Youth Services

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
Board and Care Services			
Foster Homes	25,000	20,256	35,000
Group Homes	17,500	31,536	40,000
Res. Juvenile Justice	00	00	50,000
Inpatient Psychiatric	00	00	30,000
Secure Detention	40,500	53,463	62,750
Educational Facility	00	00	80,000
Institutional Gr. Fac.	35,000	57,917	45,000
Ancillary Services			
Medical Services	2,500	1,111	4,000
Dental Services	00	00	500
Recreation Services	00	00	500
Diagnostic Evaluation	1,250	5,542	5,000
Outpatient Counseling	00	00	2,500
Legal Services	1,500	716	1,000
Home Based Service	00	00	1,000
Day Care	00	00	500
Transportation	00	00	500
Clothing	500	1,385	1,500
Medication	00	00	250
Other Services	500	2,644	1,000
	<u>124,250</u>	<u>174,570</u>	<u>361,000</u>

	Approved Appropriations 1986	Actual Expenditures 1986	Recommended Budget 1987
4. Placement Prevention Programs Agency Grants	00	00	35,000
5. Register of Probate Attorney/Guardian	2,000	367	1,000
State Assistance Budget Totals	1,566,940	1,622,557	1,930,965

BUDGET OF COOS COUNTY - 1987

REVENUES

	Approved Revenues <u>1986</u>	Actual Revenues <u>1986</u>	Projected Revenues <u>1987</u>
STATE/LOCAL GOVERNMENT			
1. Property Taxes	\$ 2,173,885	\$ 2,173,885	\$ 3,228,916
2. Motor Vehicle Taxes	15,000	18,975	16,500
3. N. H. Shared Revenues	7,000	6,934	7,000
4. Resident Taxes	800	1,430	1,500
U. S. GOVERNMENT			
5. Payment in Lieu of Taxes	90,000	96,173	90,000
6. General Revenue Sharing	90,000	90,000	16,750
REGISTER OF DEEDS			
7. Register's Fees	55,000	101,889	75,000
COURTHOUSES			
8. Rentals	42,000	42,306	45,000

	Approved Revenues 1986	Actual Revenues 1986	Projected Revenues 1987
PUBLIC ASSISTANCE PROGRAMS			
9. Recoveries	1,000	00	00
10. 5½ Placement Prevention Funds	28,000	28,000	35,000
11. Contracted Welfare Service	00	450	00
CRIMINAL JUSTICE PROGRAMS			
12. Jail/HOC Board & Room	00	418	00
13. Sheriff's Courtroom Security	25,000	20,082	25,000
ENTERPRISE FUNDS			
14. W. S. Nursing Hospital	1,518,800	1,518,327	1,437,180
Medicaid - N.H.	423,400	361,478	430,700
Private Pay Patients	41,600	51,901	41,750
Medicaid - Other States	00	332	00
Other Patient Income	00	3,441	2,500
Miscellaneous Income	00	55,659	57,500
Services to Other Depts.	55,000	5,929	00
Interest Income	7,000	4,354	1,500
Respite Care - Medicaid	00	00	2,500
Respite Care - Private	00	00	00
	<u>2,045,800</u>	<u>2,001,421</u>	<u>1,973,630</u>

	Approved Revenues 1986	Actual Revenues 1986	Projected Revenues 1987
15. Berlin Nursing Home			
SS, VA, Ret. Inc.	430,000	486,740	425,000
Medicaid - N.H.	1,442,400	1,410,270	1,557,714
Private Pay Patients	220,000	181,881	200,000
Other Patient Income	00	9,926	00
Miscellaneous Income	500	1,711	2,500
Interest Income	7,000	5,192	00
Gift Shop Income	700	2,048	1,500
Activities Income	1,000	2,537	1,000
Gifts and Bequests	00	00	00
	<u>2,101,600</u>	<u>2,100,305</u>	<u>2,187,714</u>
16. County Farm			
Sale of Milk	145,000	155,723	155,000
Sale of Livestock	4,000	5,883	4,000
Sale of Produce	3,500	00	500
Sale of Heifers	5,000	4,300	6,000
Sale of Firewood	11,000	6,880	10,000
Sale of Stumpage	2,000	13,514	00
Food Transfers to N.H.	10,000	12,594	12,000
Miscellaneous Income	00	2,661	00
	<u>180,500</u>	<u>201,555</u>	<u>187,500</u>

	Approved Revenues 1986	Actual Revenues 1986	Projected Revenues 1987
INVESTMENTS			
17. Interest - CD's/MM	124,000	136,382	130,000
18. Interest - Workmen's Comp. Fund	00	28,923	20,000
19. Proceeds - Long Term Notes	106,500	97,800	87,700
UNINCORPORATED TOWNS			
20 Refund for Services	4,500	3,029	11,000
OTHER			
21. Miscellaneous Income	00	23,760	00
22. Surplus to Reduce Taxes	370,000	370,000	50,000
County Revenue Budget Totals	<u>7,460,585</u>	<u>7,543,717</u>	<u>8,188,210</u>

REPORT OF THE SUPERINTENDENT

Nineteen eighty-six was a year of operational changes for the County Institution. Mrs. Noella Cote, our Nursing Hospital Administrator, retired for health reasons. As this is being written, a search is underway to find a replacement for Mrs. Cote; it will not be easy to fill her position. Her ability to relate to the needs of the residents of our facility and her determination to give quality care will remain an influence on our operation for years to come. Under her leadership, plans for major building improvements were finalized. In 1987 a new heating system will be installed; following that, new furniture for the second and third floors along with new drapes and wall coverings will be purchased. A new covered patio and major renovations to the Chapel are also planned. In 1986 the County Delegation accepted the Commissioners recommendations for these capital expenditures and provided the funds. The final 1986 financial reports show that the operating profit for the Nursing Hospital was \$2,918.00.

Despite all of the changes in the national agricultural picture, the County Farm completed 1986 with an operating profit of \$10,831.00. During the year consideration was given to the County participating in the Whole - Herd Buyout program of the federal government. After careful analysis, it was decided that because of the integration of the farm with the House of Correction work programs it was in the best interest of the County to continue the farm operation. There is little doubt that the future of dairy farming is still uncertain but for the short term at least Coos County will remain in the dairy business.

The Jail and House of Correction report is detailed elsewhere in this County Report but in 1986 a very important decision was made by the Delegation relative to the future of corrections in the County. An addition to the House of Correction was approved after several months of research and in 1987 that addition will be built. It will, when completed, allow for more progressive correctional programs and for a greater control of the inmate population.

I am pleased with the County operations and am most grateful for the continued support of the County Commissioners and Delegation. The employees have done their usual great job under what have been difficult circumstances and they are to be commended for their dedication and perseverance.

Frederick W. King
Superintendent

COOS COUNTY INSTITUTION
Statement of Revenue and Expense
1986

WEST STEWARTSTOWN NURSING HOSPITAL
REVENUES:

Board and Care	\$1,936,392	
Miscellaneous Income	9,370	
Reimbursement - Jail and Farm	<u>55,659</u>	
		\$2,001,421

DISBURSEMENTS:

Administration	189,713	
Property Expense	2,969	
Dietary	437,704	
Nursing	919,022	
Maintenance	170,952	
Laundry	78,519	
Housekeeping	128,196	
Activities	33,661	
Social and In-Service	37,327	
Chaplain Services	<u>440</u>	
		<u>1,998,503</u>
TOTAL OF REVENUES OVER DISBURSEMENTS		2,918

JAIL AND HOUSE OF CORRECTIONS
REVENUES:

Miscellaneous Income	418	418
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DISBURSEMENTS:

Expense of Operation	388,320	<u>388,320</u>
TOTAL OF DISBURSEMENT OVER REVENUES		(387,902)

COUNTY FARM
REVENUES:

Sale of Milk	155,723	
Sale of Livestock	5,883	
Sale of Heifers	4,300	
Sale of Wood	20,394	
Food Transfer to Nursing Hospital	12,594	
Miscellaneous Income	<u>2,661</u>	
		201,555

DISBURSEMENTS:

Expense of Operation	190,724	<u>190,724</u>
TOTAL OF REVENUES OVER DISBURSEMENTS		10,831

NET COST OF NURSING HOSPITAL, FARM, JAIL (374,153)

REPORT OF THE CORRECTIONS DEPARTMENT
1986

There never seems to be anything as certain in correctional trends as change. All through 1986 the census in both the Jail and House of Correction remained high when taken as a whole until the last quarter. Starting in September, there was a downturn in our daily population but it is expected that will be only temporary. Our Jail time does seem to be less and it is expected that this will continue. The courts throughout the County are moving those charged with crimes through the court process more quickly. Also, there is now a greater accessibility to bail bondsmen and as a result the turn around time for jail inmates is much shorter.

The total of inmates dealt with in our facility was greater in 1986 than in 1985 but the total time served was 9.5% less; this suggests a slight reduction in the length of sentences. Crimes against persons is down very slightly but victimless crimes appear to be on the increase.

Because of the downward trend in total inmate census during the last quarter, there was a reduction in total staff hours during the same period. The result was that our final expenditures for 1986 in the operational costs for the Jail and House of Correction were \$68,800 less than the budget forecast. Careful monitoring of expenses can influence the cost of operations if the inmate population declines. The credit for this in large part goes to Mr. Hemon, the Director, and his staff.

CRIMES AGAINST PROPERTY

Arson	1
Burglary	19
Criminal Trespass	19
Criminal Mischief	3
Forgery	2
Issuing Bad Checks	4
Non-support	1
Receiving Stolen Property	4
Shoplifting	1
Taking Without Owner's Consent	2
Theft	6
Theft By Deception	6
Theft By Unauthorized Taking	14
Theft of Motor Vehicle	1
Trespassing	1

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CRIMES AGAINST PERSON

Assault	25
Assault, Sexual	8
Criminal Threatening	1
False Imprisonment	1
Tampering with Witness	

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VICTIMLESS CRIMES

Bench Warrant	3
Contempt of Court	2
Default	4
Disorderly Conduct	10
Disobeying Court Order	1
Failure to Appear	3
Fugitive from Justice	5
Motor Vehicle Violations	
Driving after Revocation/Suspension	24
Driving While Intoxicated	28
Habitual Offender	2
Operating While Habitual Offender	3
Unauthorized Use of Vehicle	5
Unregistered Vehicle	1
Possession of Controlled Drug	4
Possession of Controlled Drug with Intent to Sell	1
Possession of Marijuana	1
Reckless Conduct	1
Resisting Arrest	1
Violation of Court Order	3
Violation of Probation	6
Welfare Fraud	1

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The following list is a summary of the total inmate days for 1986 along with a breakdown of age categories of the inmates:

A. Total Number of Inmates Booked in 1985 and Held Over into 1986:

1. Male Jail Inmates	6	Days Served in 1986	661
2. Male HOC Inmates	23	Days Served in 1986	2181
3. Female Jail Inmates	0	Days Served in 1986	0
4. Female HOC Inmates	0	Days Served in 1986	0
	<u>29</u>		<u>2842</u>

B. Total Number of Males Booked in 1986:

1. Jail Inmates	114	Days Served in 1986	1077
2. HOC Inmates	<u>81</u>	Days Served in 1986	<u>4511</u>
Totaled Handled	195		5588

C. Total Number of Females Booked in 1986:

1. Jail Inmates	2	Days Served in 1986	24
2. HOC Inmates	<u>1</u>	Days Served in 1986	<u>7</u>
Totaled Handled	3		31

D. Surrogate Detention in 1986:

1. State Hospital	0	Days Served in 1986	0
2. State Prison	<u>2</u>	Days Served in 1986	<u>69+</u>
Totaled Handled	2		69+

E. Total of 1986 Male and Female Bookings, Plus Carryover from 1985:

1. Total of all inmates handled in 1986	229
2. Total of all time served in 1986	8461

F. Protective Custody Persons 16

G. Breakdown of Inmate Age Groups:

	<u>Jail</u>	<u>HOC</u>	<u>Total</u>
1. 18 to 25 years	60	62	122
2. 26 to 35 years	44	19	63
3. 36 to 45 years	7	16	23
4. 46 to 55 years	10	4	14
5. 56 years and over	<u>5</u>	<u>2</u>	<u>7</u>
Total	126	103	229

Frederick W. King
Superintendent

REPORT OF ADMINISTRATOR
COOS COUNTY NURSING HOME
Berlin

The challenge of providing quality long-term health care in the midst of escalating medical costs, rising patient acuity and restrictive regulatory programs continues to be an exciting and difficult one. As in past years however, our occupancy rate is high. Were it not for the beds being saved while a resident is in the hospital, we would operate at 100% occupancy rate. There were twenty-three admissions during the year, and a waiting list of twenty-five to thirty-five names is maintained at all times.

We have significantly increased our contact hours for both the Physical and Occupational Therapy services through a contractual agreement with the Androscoggin Valley Hospital. These contracts provide services vital to the quality of life of our residents.

The first step in developing a greater degree of community involvement in our operations was taken with an Informational Meeting held on September 3, 1986. Future meetings are planned to solicit input from families and friends for improvement in our delivery of health care services.

This facility continues to provide clinical experiences for those students enrolled in the Health Occupations Program at the Berlin High School as well as those students in the Nursing Programs at the Berlin Vocational College. The presence of students enriches the lives of our residents while providing the necessary experiences to complete their programs.

I wish to express my appreciation to the County Commissioners, County Delegation members and all others involved, for their continued support. On behalf of our residents, I wish to thank all service organizations as well as individuals who have provided encouragement, support and entertainment. In particular, I express a heartfelt THANK YOU to all loyal employees who make it possible for the County to offer the services provided by our Berlin Nursing Home.

Beatrice H. Coulombe
Administrator

CHAPLAIN'S REPORT
COOS COUNTY NURSING HOME
Berlin

It has been my pleasure to serve another year as Chaplain to the Coos County Nursing Home in Berlin. I continued to perform my duties of coordinating the religious services and scheduling the different clergy of the area to participate. I have been available and have attended as many of the Nursing Home programs as I could and helping out where possible. I visit the Nursing Home once or twice a week when possible. I pass through the activity room, halls and rooms visiting the residents giving an encouraging word and speaking to the nurses and nurses aides where possible without disrupting their duties. I find I am welcome as any other clergy bringing a ray of sunshine and good cheer.

I cannot speak for all the people of the area, but many people tell me they are very grateful for this Nursing Home and the dedication of its staff to the residents.

It might be interesting to mention that I am also the Chaplain to the Berlin Fire Department and also for the year of 1987, I am the Sovereign Grand Chaplain of The Independent Order of Odd Fellows. This is an office which is worldwide.

I look forward to continue serving as Chaplain to the Coos County Nursing Home bringing qualified and dignified clergy into the Nursing Home to help the residents in their spiritual journey in this life into the next.

Sincerely,

Rev. Harry A. Bartlett
Chaplain

Mason & Rich Professional Association
ACCOUNTANTS & AUDITORS

DONALD F. MASON, P.A.
DON R. LANG, C.P.A.
THOMAS L. MARSH, C.P.A.

MICHAEL G. LULL, C.P.A.
RALPH P. SCHMITT, C.P.A.
JOHN E. LYFORD, C.P.A.

TELEPHONE (603) 224-2000
TWO CAPITAL PLAZA, SUITE 3-1
CONCORD, NEW HAMPSHIRE 03301

February 19, 1986

Board of County Commissioners
County of Coos, New Hampshire

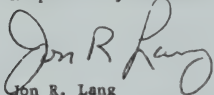
We have examined the combined financial statements, as listed in the table of contents, of the County of Coos, New Hampshire as at and for the year ended December 31, 1985. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements referred to above, present fairly the financial position of the County of Coos, New Hampshire as at December 31, 1985 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the basis of accounting for depreciation on assets constructed through grants externally restricted for capital acquisitions as described more fully in Note 9 to the financial statements, have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coos, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,



Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

COUNTY OF COOS, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1985

	Governmental Fund Types			Fund Types		Fund Type	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency		General Fixed Assets	Long- Term Debt	
ASSETS									
Cash	\$ 398,912	\$ 457	\$ -	\$ 2,300	\$ 68,811	\$ -	\$ -	\$ 470,480	
Investment in Agrimark	12,410	-	-	-	-	-	-	12,410	
Accounts Receivable	160,332	-	-	291,479	-	-	-	451,811	
Due from Other Funds (Note 6)	222,703	1,553	26,183	-	-	-	-	250,439	
Due from Other Governments (Note 3)	13,006	38,264	-	-	-	-	-	51,270	
Inventories	-	-	-	75,961	403	-	-	76,364	
Restricted Assets: Cash	10,002	-	-	179,320	-	-	-	189,322	
: Due from Other Funds	-	-	-	2,456	-	-	-	2,456	
Prepaid Expenses	1,413	-	-	1,202	-	-	-	2,615	
Property, Plant and Equipment, Net	-	-	-	1,852,588	-	2,004,199	-	3,856,787	
Amount Required to be Provided in Future Years for Retirement of Long-Term Debt	-	-	-	-	-	-	-	-	
Amount to be Provided for Vacation/Sick Pay	-	-	-	-	-	-	95,467	95,467	
TOTAL ASSETS	\$ 818,778	\$ 40,274	\$ 26,183	\$2,405,306	\$ 69,214	\$2,004,199	\$ 123,893	\$5,487,847	
LIABILITIES									
Accounts Payable	\$ 381,767	\$ -	\$ -	\$ 82,016	\$ -	\$ -	\$ -	\$ 463,783	
Accrued Expenses	-	-	-	394,438	-	-	-	394,438	
Due from Other Funds (Note 6)	30,191	27,394	-	195,310	-	-	-	252,895	
Accrued Vacation/Sick Pay	-	-	-	-	-	-	28,426	28,426	
Due to Specific Individuals/Groups	-	-	-	-	52,463	-	-	52,463	
Bonds and Notes Payable (Note 4)	-	-	-	873,474	-	-	95,467	968,941	
Total Liabilities	411,958	27,394	-	1,345,238	52,463	-	123,893	2,160,946	
FUND EQUITY									
Contributed Capital: Intergovernmental	-	-	-	457,500	-	-	-	457,500	
: County	-	-	-	216,378	-	-	-	216,378	
Investment in General Fixed Assets	-	-	-	-	-	2,004,199	-	2,004,199	
Retained Earnings	-	-	-	186,190	-	-	-	186,190	
Fund Balance:									
Reserved for Investment in Agrimark	12,410	-	-	-	-	-	-	12,410	
Reserved for Restricted Assets	10,002	-	-	-	-	-	-	10,002	
Reserved for Prepaid Expenses	1,413	-	-	-	-	-	-	1,413	
Unreserved:									
Designated by Trust Instrument	-	-	-	-	16,751	-	-	16,751	
Designated for Specific Purposes	10,150	2,010	-	-	-	-	-	12,160	
Designated for Specific Capital Projects	-	-	26,183	-	-	-	-	26,183	
Undesignated	372,845	10,870	-	-	-	-	-	383,715	
Total Fund Equity	406,820	12,880	26,183	860,068	16,751	2,004,199	-	3,328,901	
TOTAL LIABILITIES AND FUND EQUITY	\$ 818,778	\$ 40,274	\$ 26,183	\$2,405,306	\$ 69,214	\$2,004,199	\$ 123,893	\$5,487,847	

The Accompanying Notes are an Integral Part of this Financial Statement.

REPORT OF THE COUNTY ATTORNEY

TO THE COMMISSIONERS OF COOS COUNTY:

The following is my report of cases disposed of in 1986:

FELONIES: Pleas - 39; Charges Reduced - 19; Nol Prossed - 9;
Remanded to District Court - 15; Incompetent to Stand
Trial - 15; Jury Trials: Guilty - 1; Not Guilty - 1;
Pleas Before Verdict - 4; Sentences: State Prison -
34; House of Correction - 25.
Total Cases Disposed - 102.

MISDEMEANORS Pleas - 14; Charges Reduced - 6; Nol Prossed - 8;
AND Remanded to District Court - 23; Placed on File - 2;
VIOLATIONS: Trials: Guilty - 2; Not Guilty - 2; House of Cor-
rection Sentences - 11.
Total Cases Disposed - 57.

MISCELLANEOUS: Non-support - 46; Juvenile - 1; Habitual Offender -
7; Annulment of Record - 2; Sentence Suspension -
11; Violation of Probation - 1; Habeas Corpus - 2.
Total Cases Disposed - 77.

GRAND TOTAL OF CASES DISPOSED - 236.

In addition, the Grand Jury met every 60 days, hearings on motions were held in most cases, including motions for discovery, for suppression of evidence, to quash, to continue, as well as pre-trial hearings and conferences on most cases. Also assisted, advised and/or conferred with most Law Enforcement Agencies, County Agencies and Officials and many of the Courts in the County as to criminal, juvenile, civil and internal matters. Your County Attorney also reviewed all untimely deaths, conferred with the Medical Examiners and Pathologists and ordered autopsies as deemed necessary. You will note that total cases disposed increased by 13% over 1985 despite the fact that Habitual Offender Petitions are now handled administratively by the Motor Vehicle Department instead of before the Superior Court.

On behalf of all citizens, I wish to extend my thanks to all Law Enforcement Agencies, the State Police Crime Lab, and the Medical Examiners and Pathologists.

Pierre J. Morin
Coos County Attorney

